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ANNUAL REPORT OF THE

Governor of Porto Rico

FOR THE FISCAL YEAR

ENDING JUNE 30

1907

WASHINGTON
GOVERNMENT PRINTING OFFICE
1907

MESSAGE OF THE PRESIDENT.

The Senate and House of Representatives:

I transmit herewith for the information of the Congress the annual report of the governor of Porto Rico for the fiscal year ending June 30, 1907.

THEODORE ROOSEVELT.

THE WHITE HOUSE,
December 12, 1907.

The PRESIDENT:

The undersigned, the Secretary of State, has the honor to lay before the President the annual report of the governor of Porto Rico for the fiscal year ending June 30, 1907.

This report was sent to the Secretary of State and is transmitted to the President in pursuance of the requirements of the act of Congress approved April 12, 1900, entitled "An act temporarily to provide revenues and a civil government for Porto Rico, and for other purposes."

In view of the joint resolution approved March 30, 1906, entitled "Joint resolution to correct abuses in the public printing and to provide for the allotment of certain documents and reports," I feel obliged to say that the transmission of this document is not to be deemed to imply any request that it be printed. The appropriation for printing of the Department of State is not sufficient to provide for the Department's printing and also for the printing of documents of this description as to which the Department serves merely as a conduit.

Respectfully submitted,

ELIHU ROOT.

DEPARTMENT OF STATE,
Washington, December 5, 1907.

196797

ANNUAL REPORT OF THE GOVERNOR OF PORTO RICO FOR THE FISCAL YEAR 1906–7.

SEVENTH ANNUAL REPORT

OF THE

GOVERNOR OF PORTO RICO.

GOVERNMENT HOUSE, PORTO RICO,
San Juan, October 28, 1907.

SIR: I have the honor to submit the annual report of the governor of Porto Rico for the period from July 1, 1906, to June 30, 1907.

The most important administrative change occurring in the past fiscal year was the resignation of Hon. Beekman Winthrop as governor of Porto Rico, in April, 1907, after nearly three years of excellent and efficient service, to accept the position of Assistant Secretary of the Treasury of the United States. During the time of his incumbency he had gained the confidence and respect of everyone on the island, and his term of office was marked by great progress commercially and administratively.

The other administrative changes were my inauguration as governor on April 18, 1907; and the appointments of Hon. William F. Willoughby, former treasurer of Porto Rico, to the position of secretary of Porto Rico; of Hon. Samuel D. Gromer, of Missouri, to succeed Mr. Willoughby as treasurer, and of Hon. Edwin Grant Dexter as commissioner of education to succeed Hon. Roland P. Falkner, resigned.

The Hon. Andrés Crósas, president pro tempore of the executive council, to the regret of all, resigned his position in the council January 24, 1907. Mr. Crósas had been a member of the executive council since the establishment of the civil government in Porto Rico, and his services were always most painstaking and conscientious. He was succeeded in the council by Hon. Francisco de Paula Acuña, at that time speaker of the house of delegates of Porto Rico. Mr. Acuña also succeeded Mr. Crósas as director of health, charities, and correction.

FINANCES.

An exhaustive report of the finances of the island since the establishment of civil government will be found in the report of Hon. William F. Willoughby, for over five years treasurer of Porto Rico. Financial matters are therein treated so in detail that to repeat the figures here would be superfluous, but I will, however, outline some of the more significant features, referring those who are interested in the detailed statements to the report of the treasurer, attached hereto.

The revenues of the insular government are now, for the most part, derived from indirect taxes, less than $200,000 being obtained from direct taxes on property. Our main sources of income are internal-revenue taxes, levied upon luxuries, such as rum, cigars, perfumery, etc., and customs receipts from duties on goods imported from foreign countries.

It has always been assumed that as our trade grew with the United States the foreign trade would diminish, that our customs receipts would steadily decrease, and that we should have to look more and more to our internal revenue for the support of the government. During the past year, however, the customs receipts exceeded those of any previous year since the establishment of civil government, even those of the fiscal year 1900–1901, when there was a duty of 15 per cent of the Dingley tariff collected for the benefit of the insular treasury on all goods imported from the United States into Porto Rico and on all goods exported from Porto Rico to the United States. On July 25, 1901, free trade was established between the United States and Porto Rico, and from that date the customs receipts steadily diminished until the year 1904–5, when they remained practically stationary. During the past fiscal year they again increased to a total of $1,138,555.61.

In addition to this increase in customs receipts, the internal revenue of the island showed an increase over the preceding fiscal year of over half a million dollars, and the total net income of the insular government, available for appropriation, was $3,748,526.99, as against $2,724,744.90 in the fiscal year 1905-6. This does not include the sum of $92,873.05 collected during the year on account of the special tax of one-tenth of 1 per cent on the assessed value of property for the purpose of obtaining money with which to meet interest and principal charges of the insular loan.

At the last session of the legislature this increase in revenues was noted, but the legislature wisely refrained from increasing the fixed expenses of the government to any material extent, as they feared that the increase might be merely temporary. However, as they realized that a large surplus in the treasury would be a mistake, they made large special appropriations for permanent public improvements, such as the construction of a capitol, a new penitentiary, schoolhouses, and roads. These works naturally could not be completed within the fiscal year, and consequently we now find ourselves with a surplus of insular revenues of over a million dollars. This is not at all desirable. A reasonable surplus should always be kept in the treasury, but it is more beneficial that our money should be spent in improving the transportation and educational facilities of the island than that it should lie idle in the banks at a low rate of interest. Should the revenues continue at their present level, I believe that the legislature would be justified in increasing our current expenses for educational purposes.

The balance on hand on June 30, 1907, of insular revenues was $1,009,173.35, in addition to which the insular treasury had due it from municipalities and school boards, on account of short-time loans made to them, the further sum of $203,964.91.

Besides this balance of insular revenues there are in the treasury certain funds received for special purposes, known as trust funds, and on June 30, 1907, these trust funds amounted to $1,421,240.21. This

includes the money received from our 4 per cent gold bonds, issued for the purpose of constructing roads and bridges. Immediately upon the sale of the bonds the preliminary work was begun, but some little time must necessarily elapse before this large amount can be expended.

The total balance, therefore, in the insular treasury on June 30, 1907, in current revenues and trust funds, amounted to $2,634,378.47.

In addition to the above receipts by the insular government there was received by the municipalities, for their support, $1,697,230.56. Of this amount $1,207,595.34 was derived from taxes on real and personal property; $217,560.99 from commercial licenses, court fines, etc., and from receipts and rentals of municipal property $272,038.74. Therefore the total revenues of the island for insular and municipal governments for the past fiscal year amounted to $5,538,630.60, of which less than two millions was derived from direct taxes on property.

The assessed valuation of the island in the fiscal year 1906-7 was $99,549,290. This has been increased to a valuation of $108,407,794, upon which the taxes for the year 1907-8 will be levied. This increase in valuation is partly owing to the construction of new mills and factories and partly to the large amount of land recently put under cultivation in sugar and tobacco. Although there were 13,800 cases in which the valuation of property was revised, and in a total amount of $9,000,000, only 450 appeals were taken from the assessors to the board of equalization and review. These 450 complaints led to a reduction of less than $200,000 in the valuation as fixed by the assessors, thereby demonstrating that the present system is working satisfactorily and being justly administered, and further shows that there has been an actual increase in the value of property in the island.

BOND ISSUE.

The legislature of 1906 authorized the issuance of bonds by the island to the amount of $1,000,000, the proceeds of which should be devoted to the construction of roads and bridges, and the executive council was authorized to carry out all the details necessary to complete the sale. A special tax was levied on all the property of the island, sufficient to cover the payments of interest on the bonds and to provide a sinking fund for their redemption. After due consideration the council concluded that an issue of 4 per cent bonds, in series running from one to twenty years, would be most advantageous.

Arrangements were made by the executive council with Messrs. J. & W. Seligman & Co., of New York, to act as the fiscal agents of the government, and all preparations were completed in 1906 for the sale of the bonds, but no final action was taken, as it was deemed advisable to amend the enabling act passed at the session of 1906 so as to specifically state that the bonds should be payable in gold. This amendment was made at the session of 1907, and the call for bids was immediately advertised, to be awarded April 3.

It was a rather unfortunate time to float the loan, as the conditions in the home market were somewhat depressed at the time, and some issues of first-class city bonds had failed to be disposed of shortly before. As the Secretary of the Treasury, however, had consented to accept our bonds as security for United States Government deposits,

they were made more attractive to the national banks, and when the bids were opened it was found that the issue had been considerably oversubscribed, and the entire issue was sold for $1,048,975.30, plus accrued interest.

As this was our first issue of bonds it was most important that they should be sold for as good a price as possible, and it was very gratifying to realize that the credit of the island stood so well in our home markets.

I wish to take this opportunity to express my thanks to Messrs. J. & W. Seligman & Co., who conducted the entire operation without commission and to whose advice and experience the success of the operation is largely due.

COMMERCE.

	Imports from—		Exports to—		Total imports.	Total exports.	Total trade.
	United States.	Foreign countries.	United States.	Foreign countries.			
1900-1901	$7,413,502	$1,952,728	$5,581,288	$3,002,679	$9,366,230	$8,583,967	$17,950,197
1905-6	19,224,881	2,602,784	19,042,061	4,115,069	21,827,665	23,257,530	45,085,195
1906-7	25,320,465	3,946,707	22,070,133	4,926,067	29,267,172	26,996,300	56,263,472

The figures for this year in the above table are furnished from advance data by Hon. J. H. Causten, collector of customs at San Juan.

I shall not attempt to give an itemized statement of the commerce of the island, as shown by the custom-house figures, as the collector will publish later a complete statistical report of the exports and imports of the island, which will treat the matter in far more detail than I can here. It is interesting, however, to glance at the above table and compare the figures of the first year of civil government with those for the last two fiscal years. It will be seen that the total trade of the island has more than trebled, going from less than eighteen millions to more than fifty-six millions, and that while the trade with the United States has increased fourfold, the trade with foreign countries has practically doubled.

The imports of the island exceeded the exports by $2,270,872. There has been, however, imported into the island, during the past year, manufactured iron to the value of $4,605,499, which includes bridge work, machinery for sugar mills, engines, rolling stock, etc., most, if not all, of which has been paid for by outside capital, from the United States and Europe, so that what appears to be an adverse balance of trade is in reality the investment of new capital in the island.

BANKS.

Consolidated report of financial institutions in Porto Rico at the close of business on the 30th day of June, 1907.

	Banco de Puerto Rico.	Banco Territorial y Agrícola.	American Colonial Bank of Porto Rico.	First National Bank of Porto Rico.	Luce, Crohore & Co., Ponce.	Crédito y Ahorro Ponceño.	Caja de Economías y Préstamos, San German.	Banco Popular San Juan.	J. T. Silva Banking and Commercial Co.	Total.	Union Bank of Halifax.
RESOURCES.											
Bonds	$104,266.82	$170,188.00	$1,263,315.26	$100,000.00		$102,196.25			$82.88	$1,740,049.21	
Call loans					$26,229.22					26,229.22	
Stock investments			264,233.26	143,018.75					11,745.00	418,997.01	
Amount due by stockholders	300,000.00	275,215.00								575,215.00	
Amount loaned on collaterals	170,763.46	27,566.50	506,368.29	25,465.00	950.00			$40,211.23		771,324.48	
Amount loaned on personal securities	785,539.50	257,739.56	636,556.45	33,419.00		259,835.87	$84,001.94		3,306.62	2,060,398.94	$210,693.76
Amount loaned on real estate	180,506.87	465,750.15	390,404.88			25,355.29	2,902.88	50,370.00		1,115,290.07	
Overdrafts					1,956.78					1,956.78	348.09
Due from banks, institutions, and private firms	234,525.02	48,763.14	393,762.59	92,443.60	33,434.70	209,408.13		7,489.25	135,956.10	1,155,782.53	
Real estate:											
Owned	40,000.00	70,000.00	520.30			57,631.63	858.18		36,137.08	205,147.19	
By foreclosure	62,611.58	253,662.03								316,273.61	
Pending installments of real estate sold	139,344.24									139,344.24	
Furniture and fixtures	4,560.13	2,064.71	10,393.29	985.00	639.00	2,377.20	475.63	230.84	6,076.76	27,802.56	2,844.27
Taxes	3,983.76					1,125.07			3,791.10	8,899.93	
Expense account	17,282.70				6,327.83	6,363.61	2,356.18	1,231.13	43,667.92	77,229.37	5,929.07
Cash on hand:											
Bills, legal-tender notes	364,117.00	162,778.00	70,414.00	36,823.00	12,129.00	141,372.00	13,297.00	900.00		801,830.00	134,819.00
Bills, Spanish bank notes	17,572.44	3,555.00			2,500.00	15.00		300.00		23,942.44	990.00
Gold coin	90,108.50	15,462.00	100,798.89	20,415.00	3,000.00	5,405.00	500.00	1,085.00		236,774.39	7,676.90
Silver dollars	48,458.00	8,350.00	2,000.00	2.00	500.00	8,208.00	381.00	44.00	[a]42,122.92	67,943.00	2,518.00
Silver (fractional coin)	3,754.61	481.79	13,291.79	72.47	1,353.41	15,664.84	486.35	110.73		35,215.99	18,409.39
Cash item, checks on other banks	94,970.94	21,582.38	164,917.32	14,768.94	980.04	20,572.41				359,914.95	740.03
Assets not included in above heads	8,961.55	117,463.67	14,605.89	13,300.00	4,053.98	51,300.00	3.00	792.95	205,711.97	416,193.01	133.24
Total	2,671,327.12	1,900,621.93	3,831,582.21	480,712.76	94,053.96	906,830.30	105,262.16	102,765.13	488,598.35	10,581,753.92	385,101.75
LIABILITIES.											
Authorized capital stock	750,000.00	697,900.00						18,000.00		1,465,900.00	
Capital stock paid in			400,000.00	100,000.00		120,000.00	31,572.93		187,800.00	839,372.93	
Bank building rents	1,912.23									1,912.23	

[a] This amount not kept separated by this concern.

Consolidated report of financial institutions in Porto Rico at the close of business on the 30th day of June, 1907—Continued.

	Banco de Puerto Rico.	Banco Territorial y Agrícola.	American Colonial Bank of Porto Rico.	First National Bank of Porto Rico.	Luce, Crehore & Co., Ponce.	Crédito y Ahorro Ponceño.	Caja de Economías y Préstamos, San German.	Banco Popular San Juan.	J. T. Silva Banking and Commercial Co.	Total.	Union Bank of Halifax.
LIABILITIES—continued.											
Surplus fund	$100,000.00		$225,000.00	$10,000.00		$40,000.00	$4,947.16	$4,529.62	$14,756.56	$399,233.34	
Bills payable									3,776.00	3,776.00	
Provisional reserve	14,125.32									14,125.32	
Amount due depositors	1,050,325.96	$585,413.35	3,103,029.24	266,520.82	$85,036.53	590,845.19	61,697.97	72,917.20		5,815,786.26	$173,955.91
Notes issued	650,000.00									650,000.00	
Amount due other banks			11,620.21		307.31					11,927.52	206,810.40
Dividends unpaid	6,075.92	1,506.36							2,500.00	10,082.28	
Undivided profits	9,835.54	20,289.73	91,932.76	4,191.94	196.00		1,684.38		29,441.51	157,571.86	
Commission account	820.77							356.76		1,177.53	154.97
Interest account	54,340.71				801.10	14,734.31	5,339.12	3,458.99		78,314.23	4,118.15
Exchange account	3,217.84					4,573.85				7,791.69	
Taxes accrued											
Interest accrued	9,657.14									9,657.14	
Mortgage bond issue		584,368.50								584,368.50	
Other liabilities not included in above heads	21,015.69	11,143.99		100,000.00	7,713.02	137,036.95	20.60	3,502.56	250,324.28	530,757.09	62.32
Total	2,671,327.12	1,900,621.93	3,831,582.21	480,712.76	94,053.96	906,830.30	105,262.16	102,765.13	488,598.35	10,581,753.92	385,101.75

The foregoing table is the regular statement prepared in the office of the treasurer of Porto Rico, showing the condition of the banking institutions of the island at the close of business on June 30, 1907.

The Union Bank of Halifax also established a branch in Porto Rico during the past fiscal year. This bank has an authorized capital of $3,000,000, a paid-up capital of $150,000, and a reserve fund of $1,143,752, and paid 8 per cent as its last dividend. As this is merely the branch of a foreign bank, it does not seem proper to include its capital stock in the statement of the Porto Rican banks, but a statement of its business done on the island is appended to the regular table.

The Royal Bank of Canada, with a paid-up capital of $3,900,000 and a reserve fund of $4,390,000, also proposes to operate a branch in San Juan. This bank has branches all through Canada and in Cuba and the British West Indies.

CORPORATIONS.

There were assessed for taxation in the office of the treasurer of Porto Rico, for the fiscal year 1906-7, 90 corporations, at a total valuation of $8,971,533. This number has now increased to 126, with an assessed valuation of $13,536,314.

TRANSPORTATION.

One of the most serious questions with which the island has to deal is the problem of transportation. The increase of commerce in the past two or three years has swamped the avenues of trade throughout the island, and we find ourselves trying to deal with twentieth-century business under fourteenth-century conditions. Most of our inland products still struggle to the coast on the backs of mules or in bull carts, and the expense of transportation within the island often exceeds the cost from the island to its destination in the United States or Europe. Every effort is being made to remedy this state of affairs, but money, time, and energy are required before we can meet the demands of trade.

The first great need of the island is roads. We have had under maintenance 790 kilometers of road and 32 kilometers of new road have been completed this year. This refers to the main arteries of communication, macadamized roads, constructed and maintained by the insular government. Of course there are hundreds of kilometers of dirt roads which appear on the map and which are passable at certain seasons of the year, but before the island can be considered opened up we shall have to construct five or six times the mileage of metaled roads. We must also build hundreds of thousands of dollars worth of bridges. Our mountain rivers, though ordinarily fordable, in times of rain become dangerous torrents and delay the traffic even on our main roads.

We have already taken the first step by borrowing a million dollars for the construction of roads and bridges, and in the past year we have appropriated from our current income, in addition to the necessary amounts for the maintenance of highways already constructed, over $150,000 for the building of new roads.

From the money derived from the million-dollar loan the commissioner of the interior has allotted the sum of $250,000 for the construction of bridges and the remainder for roads. This will give us 15 or 16 new bridges and about 150 more kilometers of road.

The details of road construction will be found in the report of the commissioner of the interior attached hereto.

RAILROADS.

Important improvements have been made this past year in the railroad transportation of the island. The American Railroad Company of Porto Rico completed its line between Camuy and Aguadilla, which gives direct through connection between Carolina on the north coast, by way of San Juan, Arecibo, and Mayaguez, to Ponce on the south coast, about 300 kilometers.

The Vega Alta Railroad has also completed the construction of its road during the past year, and is now running regular passenger and freight trains between Dorado and Vega Alta, which adds 20 kilometers to our total railroad mileage, and has opened up one of the richest valleys of the island. This road was constructed and equipped at a cost of approximately $175,000.

The Fajardo Development Company has been steadily increasing its railroad facilities from Fajardo in either direction, toward Mameyes on the north and Naguabo on the east. The road from Humacao Playa is also under active construction.

The Ponce-Guayama road has been extended to within 4 miles of Ponce, and another year should see it completed and prepared to carry passengers.

The Ponce-Coamo road has not shown the same activity, but some little work has been done on the grading.

All these roads are common carriers and may be called upon, under their franchises, to enter into traffic agreements with other lines. Upon the completion of these various lines continuous communication can be opened up to practically all parts of the coast for both passenger and freight transportation.

In addition to these steam roads, the Caguas Tramway Company has been rapidly pushing the construction of its trolley line from Rio Piedras to Caguas, about 1,400 men being employed on this work. This line will be about 17 miles in length, passing up the valley of the Loiza River, operated by electricity furnished from the Comerio water falls, and will give continuous trolley connection between San Juan and Caguas, a distance of nearly 25 miles.

Work is also being pushed on th eelectric power plant at Comerio, between 500 and 600 men being employed. This plant calls for a dam of about 3,500 cubic yards and a tunnel over half a mile in length. Under favorable weather conditions the Caguas road and the electric plant should be completed and ready for operation in February, 1908. In addition to the standard-gauge track of this road there will be laid another rail for the meter gauge, so that freight connection can be opened with the other railways of the island, all of which use that gauge.

HARBOR WORKS.

Not only are the means of transportation within the island insufficient for our traffic, but the harbor facilities have also proved inadequate to handle the increased commerce. The docks and bulkheads have been congested with incoming and outgoing freight, and shippers have suffered inconvenience and loss through lack of wharfage and storage facilities.

San Juan has suffered to a greater extent than any other port of the island, for though its wharfage facilities are the best its commerce is by far the greatest. It is absolutely imperative that the bulkheads of the harbor should be extended as rapidly as possible and every encouragement given to the construction of new piers.

Before these bulkheads can be extended, however, the bulkhead lines will have to be definitely established by the Secretary of War. Under the organic act of Congress, the public lands above low-water mark, or which may hereafter be filled in, are the property of the insular government, and the land under water belongs to the United States. As most of the lands abutting on the harbor which will have to be reclaimed are low mangrove swamps, full of little depressions and drains which are never quite dry at low tide, the line of demarcation between insular and United States property is almost impossible to determine. It is therefore of imperative necessity that the Secretary of War, under the authority granted him by Congress, should establish a definite bulkhead line, up to which the lands may be reclaimed and used. This matter is already being considered by the War Department and will be shortly determined.

As Congress at its last session appropriated $750,000 for the deepening of San Juan Harbor, it is hoped that when the dredging is done much of the soil removed will be available for filling in the swamps, and the next insular legislature should make provision for the proper bulkheading of the harbor front.

I regret to say, however, that the appropriation made by Congress will probably only be sufficient to deepen the bar at the mouth of the harbor, the channel, and present anchorage basin to a depth of 30 feet, and little, if any, of the Punta Larga shoal, which now blocks the water front of San Juan, will be removed. This shoal extends in front of the bulkheads at a distance of a few hundred yards from shore, and makes access by large steamers to the water front extremely difficult and somewhat dangerous. I sincerely trust that Congress will continue the good work so well begun and appropriate a further sum of money for the removal of this shoal.

During the past winter the Navy Department and the insular government reached an understanding relative to the distribution of the public lands outside of the city of San Juan. The Navy Department agreed to concentrate its holdings in Puerta de Tierra, and relinquishes to the insular government those lands nearest to the city of San Juan, including much valuable water front. When properly reclaimed and bulkheaded this additional space will prove of immense value in relieving the congestion of traffic and population.

RAILWAY TARIFFS.

During the session of the legislature of 1905, the house of delegates passed a resolution demanding an investigation and revision of the freight rates of the American Railroad Company, and formally requested the executive council to make such investigation under the general authority which it exercises over those companies to which franchises have been granted.

Immediately after the session, the franchise committee of the executive council began a thorough investigation of the freight rates, and it was found that the company was in the habit of making special rates to individuals, with little attempt to abide by any regular schedule. Rates were fixed by special arrangements between the shippers and the railroad company, the distance of the haul, or rates made to the other shippers having but little or no recognition.

Public hearings were held, and the matter was very thoroughly gone into by the committee, and it was decided that it would be advisable to employ the services of an expert. At their request Governor Winthrop engaged the services of Mr. James H. Peabody, on the recommendation of the United States Interstate Commerce Commission.

During the winter of 1907 Mr. Peabody came to Porto Rico, went thoroughly into the financial affairs of the railroad company and the question of its rates, and in the spring transmitted an exhaustive report, showing the capitalization of the company and the estimated value of the road, equipment, etc. He also presented statements as to what the earning capacity of the road should be to make a fair return upon its value, and submitted a schedule of rates for the consideration of the council.

Mr. Peabody also recommended certain legislation which he considered necessary for the better policing of the road and for the regulation of its freight rates, which was taken up at the session of 1907. An act was passed giving the executive council the right to demand copies of all contracts or agreements entered into between a common carrier and a shipper, and giving the council access to its books. The bill governing the policing of the road and the regulation of freight rates failed of passage in the house of delegates.

The executive council, immediately after the session, proceeded to carefully study the schedule of freight charges, as submitted by Mr. Peabody, and with some modification they were approved on May 14, 1907. These tariffs materially changed the former ones, and, in some cases, especially on short-haul contracts, raised the rates formerly charged.

Undoubtedly much work will have to be done to adapt the freight rates as at present approved, and all complaints and protests against them are now being carefully considered by the council.

A detailed history of the railway tariff question will be found in the printed report of the franchise committee of the executive council, which may be obtained from the secretary of Porto Rico.

AGRICULTURE.

I shall not attempt in this report to give a detailed treatise on the various crops produced in Porto Rico, but merely to give a brief outline of the principal crops for the past year.

I strongly advise anyone interested in Porto Rican agriculture to obtain the reports of the United States Agricultural Experiment Station, which is maintained in Mayaguez. Mr. D. W. May, the manager, issues every year a valuable report in pamphlet form, showing the results of the agricultural experiments and investigations made in the station, as well as giving advice to growers. These reports may either be obtained directly from Mr. May, at Mayaguez, or through the office of the secretary of Porto Rico.

SUGAR.

	Exported.	Value.	Price per ton.	Acreage.
	Tons.			
1904-5	135,663	$11,925,804.00	$87.90	137,733
1905-6	205,277	14,184,722.00	69.10	160,161
1906-7	204,079	14,770,650.00	72.41	174,194

The above tables are compiled from data furnished by the treasurer of Porto Rico and the collector of customs at San Juan.

The high prices of sugar prevailing in 1905 naturally attracted the planters, and during the following two years there was a great increase in the acreage planted in cane. A number of large new mills were built, and many of the old mills were entirely reconstructed and furnished with new machinery.

In 1906 the largest output in the history of the island was the result of this expansion, and it was fully expected that this year's yield would exceed that of the previous year. Unfortunately, however, the weather conditions have been extremely bad in many parts of the island. On the south and east sides of the island there was practically no rain for ten months of the year, so that much of the cane planted on land without irrigation was a total loss. The percentage of loss on the total crop is variously estimated at from 10 to 40 per cent, according to the locality. This danger to the crops calls attention most strongly to the need of irrigation. Provision has already been made by the legislature for the study of this subject, and undoubtedly further steps will be taken the coming year. The matter of irrigation is treated elsewhere in this report.

In addition to the sugar there was exported during the past fiscal year 7,923,110 gallons of molasses, with a value of $597,128, an increase over the amount exported the previous year of $43,278.

TOBACCO.

	Cigars.		Leaf.		Total value.	Acreage.
	Exported.	Value.	Exported.	Value.		
			Pounds.			
1900-1901	11,831,000	$306,115.00	4,990,237	$375,527.00	$681,642.00	----------
1904-5	87,961,000	2,152,051.00	2,513,271	437,882.00	2,589,933.00	13,343
1905-6	113,579,000	3,074,226.00	1,443,970	480,607.00	3,554,833.00	12,871
1906-7	129,210,000	4,241,410.00	3,344,639	1,232,058.00	5,473,468.00	17,791

The above table is compiled from statistics furnished by the treasurer of Porto Rico and the collector of customs at San Juan.

In addition to the cigars manufactured and exported there were also manufactured in the year 1906–7, 74,698,000 cigars, which paid internal-revenue tax in Porto Rico and represent home consumption. This gives a total of cigars manufactured in the island of 203,908,000. Revenue tax was also paid on 347,720,000 cigarettes. The number of cigarettes exported, however, is too small for consideration.

The weather conditions this past year were extremely bad for tobacco, as for other crops, and the quality of the leaf obtained was not as good as in previous years. The prices have been fairly good, however, and there is absolutely no limit to the demand. It is estimated that over 25,000 acres will be planted in tobacco for the crop of the present year.

As the crop can be profitably grown by small farmers, it goes far to relieve the distress caused by the poor condition of the coffee industry.

COFFEE.

	Exported.	Value.	Price per pound.	Acreage.	Yield per acre.
	Pounds.				*Pounds.*
1904–5	16,849,739	$2,141,009	$0.121	183,541	90
1905–6	28,290,322	3,481,102	.123	178,155	159
1906–7	38,756,750	4,698,004	.121	175,149	221

The above is compiled from data furnished by the treasurer of Porto Rico and the collector of customs at San Juan.

The amount of coffee consumed in the island is not included, but as this must be fairly constant, for purposes of comparison it can be neglected, although it would undoubtedly raise the yield per acre if taken into consideration.

It will be seen from the table that the price of coffee has been fairly constant at a little over 12 cents per pound. This is the price to the merchants after the coffee has been cleaned and sorted and is ready for shipping. It is fair to presume that the planter would receive a little over 10 cents per pound.

The largest crop in the history of the island was in 1896, when there was an export of 58,742,749 pounds, with a value of $8,318,604, or about 14 cents per pound.

A glance at the table shows that the island is recovering from the effects of the hurricane of 1899, as we are now back to about two-thirds of our largest crop, while the price is very nearly as good as was obtained in that year. On the other hand, it must be borne in mind that the expenses of cultivation have increased enormously, as the current rate of wages prior to 1898 was about 25 cents silver, while at present the prices are from 50 to 75 cents in gold.

The most striking showing in this table is the yield per acre. In Brazil the yield is from 700 to 1,200 pounds per acre, and in Jamaica about 450, whereas we fall apparently to less than 250 per acre. The lesson is fairly plain that if the coffee industry is to be preserved on this island the yield per acre must be brought up to double or treble the present figure. This can only be done by careful selection of

plants, fertilization, and good cultivation under modern and scientific methods.

A duty on coffee would undoubtedly be of enormous value to the industry, but even with such a duty more modern methods must be employed.

Prior to the American occupation coffee was considered practically the only crop of the island, and our planters extended their holdings to the extent of their resources of credit, and many plantations were mortgaged upon the basis of their producing power at that time. The hurricane of 1899 in many cases absolutely destroyed the producing power of the plantations, or at least reduced it from one-half to two-thirds. The rate of interest was enormous, running from 18 to 24 per cent. It can be easily seen that as the interest compounded the planter was left without sufficient resources to care for his plantation or to make any headway against the constantly increasing burden, and many plantations have deteriorated seriously in consequence of this neglect.

Based upon the standards which obtained twenty years ago the coffee industry is in very poor condition, but I believe that a good plantation, purchased now for a reasonable price, could be made to pay excellent returns on the investment by modern methods of cultivation and proper selection of plants.

FRUITS.

The exports of fruits and nuts during the past fiscal year amounted in value to $783,858, and the number of acres, as shown by the assessment rolls in 1907, was 9,565 under cultivation in citrus fruits and 3,014 in cocoanuts.

During the fiscal year just closed there has been an increase in acreage under cultivation in fruits of about 500 acres. The majority of the orange groves are less than four years old, but some of the older groves, planted in the early days of American occupation, are beginning to come into commercial bearing.

The great advantage which the Porto Rican has over the grower in Florida and California is the cheapness of transportation, and we have an advantage over Cuba in the duty, but there are still grave difficulties to be contended with in the inadequacy of the shipping facilities. The steamships now in the business are devoted primarily to the sugar transportation, and there is lack of the proper ventilation so necessary to fruit transportation. The steamers are slow also, the voyage taking from five to seven days.

The prices obtained, however, have been remunerative and as good as the prices obtained for the Florida and Cuban fruits, and it is believed that the coming fiscal year will show a great increase in the shipments.

During the past year a large acreage was planted in pineapples, both in fields by themselves and in the orange groves between the rows of trees. In addition to the great number of home-grown slips planted, it has been estimated that 4,000,000 were imported from Florida and Cuba.

It is difficult, at the time of writing this report, to ascertain the number of pineapples shipped to the markets in the United States, but there has been a continual demand for slips for planting, and

the industry promises to be one of the most profitable on the island. A new factory for canning pines has been recently started in San Juan by the same firm which has the factory in Mayaguez, which will increase the market for this fruit in Porto Rico.

COTTON.

This industry can be called a new introduction into the island, although during our civil war a large amount of cotton was planted in Porto Rico due to high prices prevailing at that time. The industry was abandoned, however, and practically the only cotton left on the island were the wild trees which had escaped from cultivation.

In 1905 only 138 acres appeared upon the assessment rolls as under cultivation in cotton, whereas in 1906 and 1907 the acreage exceeds 3,000.

This was largely due to the efforts of one firm of ginners, who distributed sea-island cotton seed among the planters, and endeavored in every way possible to instruct the farmers in its care and cultivation, but the industry has suffered from the inexperience of the growers and especially from the ravages of insects.

The United States agricultural station informed us how to best combat these pests, and a pamphlet was printed and distributed by the insular government and by the ginning firm among the farmers.

During the past year, however, the industry again received a setback from the drought prevailing in the island, so that on nearly two-thirds of the acreage planted no crop was harvested at all. The introducers, however, are proceeding with undiminished courage to replant, and it is hoped that the next year will show better results.

Assistance might properly be given by the Department of Agriculture to this industry, in sending inspectors to instruct the farmers in the cultivation of their crops. Throughout the other islands of the Caribbean, I am credibly informed, the respective governments are fostering the cotton industry in every way possible. Our spinners in the United States are beginning to look to these islands for their cotton, and the growers are often obliged to seek there the best sea-island seed. Much of the seed used in planting in Porto Rico has been obtained from the Barbados.

Interesting articles on this industry will be found in the report of the United States agricultural station at Mayaguez for 1905 and 1906.

FIBER PLANTS.

The legislative assembly of 1905 appropriated the sum of $10,000 for the purchase, cultivation, and commercial exploitation of fiber and other plants in Porto Rico. In 1905 the fiber expert of the Bureau of Plant Industry of the Department of Agriculture, Mr. Lyster H. Dewey, visited the island to look into the fiber-plant industry, and recommended that the government import the sisal, as it was the most promising of the varieties tested at the United States experiment station at Mayaguez. Over 100,000 plants have been imported, and it is hoped that soon the industry will be upon a commercially paying basis in Porto Rico.

In June last the superintendent of the United States agricultural experiment station at Mayaguez wrote as follows:

A number (of plants) were found in the hands of a nurseryman in Florida and were purchased. These were small, however, and it was necessary to set them out in our nurseries to allow them to make a sufficient growth before setting them in the fields. These plants are now reaching sufficient height to justify putting them in the field where they are to grow. Some 2,000 have been distributed to our planters and others will be sent soon. Planters are charged $15 per thousand for these plants, $10 being returned to the insular government, that sum covering the cost and transportation, and the $5 is turned in to the experiment station to pay for the labor of cultivating these plants for one year. Requests have been made from two of our planters for all of the plants, but it is deemed advisable to distribute them in smaller amounts in different sections of the island so a thorough test can be made of their adaptability. Mr. Dewey states that the high, dry limestone land similar to that about Yauco and Ysabela seems, from his examination, best adapted to this crop. It is a very promising industry for the island, and the plant that should make profitable a great deal of land that is now yielding a very small, or no, income.

CATTLE.

For many years cattle raising was one of the most profitable industries of the island. During the years from 1901 to 1905 the shipments averaged about 13,000 head per year. In 1906 we exported about 7,000 head. The high price of sugar, however, induced our planters to put under cultivation much of the ground formerly used for grazing, which increased the demand for work cattle on the plantations. In addition to this the drought was so severe on the south side of the island during last winter that a great number of cattle died for want of pasture, so that instead of exporting we were obliged to import cattle for our food supply, and the price of beef in country towns has risen to almost prohibitive figures.

HORSES.

The exports of horses are steadily falling off. During the early years of civil government a large number of horses were exported. Little attention, however, was paid to keeping good stock for breeding purposes, and the price of good horses has steadily risen in the island, and few, if any, are now exported. Efforts are now being made to introduce new blood into the island from the United States, and a number of blooded stallions have been brought down with good results. There is also a revival of interest in horse racing, which should create an interest in breeding good horses, and there is no reason why, in a short time, Porto Rican horses should not again reach the high standard they held under the Spanish régime.

LABOR.

The organization of labor on the island has continued, and there are now organized unions affiliated with the American Federation of Labor in almost every trade.

At the last election these organizations, as the "Federación Libre" party, nominated a candidate for Commissioner to the United States, candidates for the house of delegates in two districts of the island, and for municipal officers in four of the principal towns of the island. The number of votes received by the ticket, however, was negligible.

On the 1st of May, 1907, a petition was handed to me by the executive committee of the Federación Libre requesting certain reforms, as follows:

A rigid enforcement of the eight-hour law on government work;

The establishment of a bureau of labor by the insular government;

The prohibition of labor of any kind by children under 14 years of age;

The employment by large mills and factories of a physician to care for injured employees;

The abolition of the system of payment of laborers by orders on company stores; and

That the district attorneys be required to appear on behalf of workmen in damage suits against their employers for injuries.

The eight-hour law for government work is now upon the statute books, and though there may be some doubt as to the efficiency of the act, yet the intent of it is clear and it should be enforced by the administrative branches of the government.

The establishment of a bureau of labor has much to be said in its favor, but this is purely a matter for the legislature to decide. The Bureau of Labor in Washington has already made a number of valuable investigations and reports upon labor conditions in Porto Rico, and I doubt if it would be advisable to establish a local bureau. I believe it would be more practicable, for the present, to have the Bureau of Labor in Washington act for us, if necessary at our expense.

The question of child labor in Porto Rico is not at present a very serious one, as we have virtually no large factories employing children. The only labor performed by children now is coffee picking and other agricultural pursuits. Of course, it would be infinitely better if the children could be in school, but as we have not now school facilities for all our children, I believe it would be better for them to be employed at some healthful labor than to be idle. This question will regulate itself when our school facilities are increased to such an extent that we can pass a compulsory education law.

I am in very grave doubt as to whether large establishments can be forced to employ physicians or establish emergency hospitals. Many of them are doing this of their own free will, or have arrangements with the municipal physicians to attend their employees at their expense. Every municipality of the island has a municipal physician, who attends the sick poor of the town without charge, and as the sugar mills and factories as a rule are the principal taxpayers of the town, they are now indirectly helping to provide medical attendance for the poor. It would be better to work through municipal channels than to attempt to force employers to maintain private physicians against their will.

The payment of laborers by orders on stores is bad, as it leads to numerous abuses. Is is possible that this can be reached by laws already on the statute books, but if not some steps should be taken to correct it. On the other hand, there is something to be said on the side of the employer, as in many of the country districts, where there are no banking facilities, money is difficult to obtain and up to comparatively recently it was almost obligatory to have some means of barter or evidence of credit.

Moreover, although the scale of wages on the island appears low compared to our American standards, yet it exceeds the actual cost of living of the country laborer as he lives to-day. Many of them can earn enough in three days to carry them through the week, and if they receive the money they will not work. The only corrective for this is to teach our country laborers more of the needs and wants of civilization and raise the scale of living beyond the bare necessities of food and clothing.

There are one or two savings banks on the island, but I doubt if they reach the laboring classes, and the training of centuries, in a climate which never varies the year round, has brought our people to a hand-to-mouth system of living, so that the idea of saving never occurs instinctively to them.

I do not feel that the present necessity is so much to teach our people to save as it is to teach them to spend what they make intelligently—to teach them the wider possibilities of civilized living. At present our agricultural laborer lives in a house which is a mere shelter from sun and rain, bare of any attempt at furnishing and devoid of the most common necessities of health and decency. He needs no clothes except simply to cover his nakedness, and his food is merely sufficient to support life. Before he is encouraged to save a part of his wages I would encourage him to spend all his wages in improving his surroundings, clothing himself and his family, and raising himself above a mere brute existence. This can only be done with time and education, and the only method of reaching it is through the public schools.

LEGISLATION.

At the regular legislative session of 1907 there were enacted 97 laws, the most important of which was an act to prevent the restraint of trade, drawn upon the lines of the Sherman Act, adapted to Porto Rico; an act establishing civil service; a rigid law providing means for the prevention of contagious diseases of animals; a law authorizing the executive council to investigate all accounts of common carriers operating on the island; and an act authorizing the governor to grant liberty under parole to prisoners in the penitentiary, which is treated of at length under the head of prisons. New municipal courts were created in Adjuntas and Vieques.

At the time when the legislature met a large surplus existed in the treasury, but, as heretofore stated, the members were in doubt as to whether this was merely a temporary condition, arising from extraordinary imports, or whether the revenues could be expected to continue on the same basis. They were, therefore, loath to increase the current expenses of the government, but endeavored to expend the surplus in works of permanent improvement. For this reason the regular appropriation bill is only slightly larger in amount than those of previous years, but special acts were passed appropriating nearly $600,000 for public improvements, such as the erecting of a capitol and a penitentiary at San Juan, the construction of various roads not included in the general plan of roads to be built from the proceeds of the loan, the study of the possibilities of irrigating certain districts in the island, and a special appropriation to be loaned

to school boards for the construction of schoolhouses in the various municipalities of the island. A government school for training female nurses was created, and provision made for the establishment of agricultural institutes in three towns of the island. An appropriation of $60,000 was made for the continuation of the work of the suppression of anemia during the present fiscal year.

A special session of the legislative assembly was called in July, 1906, for the purpose of adopting measures for the policing of harbors and to control the handling of freight on the docks and harbors of the island. The question was thoroughly studied and an act passed regulating the traffic of the harbors, anchorages, and docking privileges, giving the commissioner of the interior the necessary power to enforce the regulations and fixing penalties for noncompliance. This law also gave the commissioner supervision of the handling of freight on the piers and bulkheads, which has materially helped the orderly handling of freight.

EXECUTIVE COUNCIL.

The work of the executive council during the past year, apart from the legislative session, has been largely devoted to the study and action upon applications for franchises, privileges, and concessions and the problem of freight rates on the railroads. The matter of the regulation of docks and the freight tariffs of the American Railroad will be found treated on at length elsewhere.

The applications for franchises and the action taken thereon by the council during the past fiscal year are as follows:

Henry D. Sayre.—Amendment to franchise of March 29, 1905; granted December 13, 1906; approved by the governor January 10, 1907.

Antonio Roig, Humacao.—Extension of time for completion of railroad under franchise of August 8, 1905; granted January 10, 1907; approved by the governor January 11, 1907; approved by the President February 6, 1907.

Also amendment to section 2 of above franchise granted by council August 8, 1907; approved by the governor August 12, 1907, and by the President August 21, 1907.

The Fajardo Development Company.—Franchise to build a spur from the main line of its railway between Fajardo and Luquillo through various estates. Granted by council January 3, 1907; approved by the governor January 5, 1907.

Application for amendment to franchise granted October 27, 1905, to authorize extension from Mamayes to the river Espiritu Santo. May 30, 1907, referred to committee.

Schedule of transportation charges submitted for approval of council. January 13, 1907, disapproved by council, and rates of American Railroad Company to apply.

Schedule of reduced freight rates between Fajardo and the port thereof submitted. Approved by council August 8, 1907.

Finlay Bros. & Waymouth Trading Company.—Extension of six months for completion of railroad from Vega Alta to Dorado applied for November 19, 1906. Granted by council December 13, 1906; approved by the governor December 17, 1906, and by the President January 9, 1907.

Schedule of rates for freight and passengers submitted June 15, 1907, and referred to committee.

Porto Rico Power and Light Company.—Franchise to build and operate an electric railway from Rio Piedras to Caguas, said franchise to be granted in the name of J. G. White & Co. (Incorporated). Granted by council July 26, 1906; approved by the governor August 1, 1906.

Extension of sixty days for securing approval of the President of the United States applied for October 27, 1906. Granted by council November 2, 1906; approved by the governor November 3, 1906, and by the President December 22, 1906.

Application for authority to operate the railroad either by steam or electricity. Filed January 28, 1907. Granted by council April 25, 1907; approved by the governor April 27, 1907, and by the President June 11, 1907.

Henry D. Sayre.—Application for franchise to use waters of the Congo Creek for mining purposes. Denied August 9, 1906.

Corozal Mining Company.—Application to use the waters of Corozal Creek for mining purposes. Granted by council August 23, 1906; approved by the governor August 25, 1906.

Robert A. Miller.—Amended franchise granted by council August 9, 1906, for right to take and use 30 liters of water per second from the brook Quebrada del Agua for residence and garden purposes. Approved by the governor August 10, 1906.

Ponce Railway and Light Company.—Application for franchise to construct and operate a short branch track on Leon street, in Ponce, for the carrying of freight for commercial houses on aforesaid street. Granted by council August 9, 1906; approved by the governor August 13, 1906, and by the President October 2, 1906.

Submits copies of contracts between said company and the Ponce Agricultural and Industrial Company and Fritze, Lundt & Co., successors. Referred to committee March 1, 1907.

American Railroad Company of Porto Rico.—Application for franchise to construct, maintain, and operate wharves and docks in the harbor of Mayaguez. Denied October 25, 1906.

Berio Hermanos, Corozal.—Application for water rights from Manati River for industrial purposes. Granted by council August 2, 1906; approved by the governor August 6, 1906.

Carlos Conde Casariego, San Juan.—Application for authority to use and occupy certain lands situated and lying on the shore line of the north side of the harbor of San Juan, for the construction, maintenance, and operation of a wharf and pier upon and adjacent thereto. Granted by council August 16, 1906; new form of ordinance granting above application adopted by council August 30, 1906; approved by the governor August 31, 1906.

Application to transfer above franchise to the Insular Dock Company. Granted by council February 12, 1907.

William C. Lockwood, San Juan.—Application for certain mining rights on government lands near Guanica. Denied December 20, 1906.

Eduardo Torres, Ponce.—Application for right to use water for irrigation from the brook Limón. Withdrawn August 16, 1906.

Sosthenes Behn, San Juan.—Application for right to construct, maintain, and operate a long-distance telephone system between certain towns and cities. Granted by council August 23, 1906; approved by the governor August 25, 1906, and by the President October 27, 1906.

Application of the Porto Rico General Telephone Company, as assignee of the franchise granted to Sosthenes Behn, for authority to make certain extensions. Withdrawn March 28, 1907.

Schedule of rates between Carolina and Hormigueros approved by council June 20, 1907.

Porto Rico Dock Company, San Juan.—Application for right to build and operate wharves, docks, and warehouses in the harbor of Mayaguez. Denied by council October 25, 1906.

Compañia de los Ferrocarriles de Puerto Rico.—Amendment to franchise dated October 28, 1901, explanatory of certain sections thereof. Granted by council July 19, 1906; approved by the governor July 20, 1906, and by the President August 15, 1906.

House of delegates adopts resolution asking the council to investigate the service and freight rates of the American Railroad Company of Porto Rico and to exercise the powers vested in it to correct abuse and irregularities committed by said company. Public hearing held by council on foregoing and several other complaints filed by merchants, corporations, and sugar planters. Rules and regulations, tariff of passenger and freight charges, and freight classification approved by council May 14, 1907.

American Railroad Company, lessee of the Compañia de los Ferrocarriles de Puerto Rico.—Objects to action of council with reference to certain reduced rates on coffee, switching and terminal charges. Franchise committee reports that company is not complying with the orders of the executive council. Matter referred to the attorney-general for consideration and action on September 12, 1907.

American Railroad Company.—Application for right to construct spur or branch from point between the river Portuguese and the river Bucana for a distance of about 6 kilometers. Granted by council September 21, 1906; approved by governor September 24, 1906, and by the President October 27, 1906.

Union Bank of Halifax.—Application for authority to carry on a banking business in Porto Rico. Granted by council October 23, 1906; approved by the governor October 25, 1906.

Bertran Hermanos, Humacao.—Public telephone line from Humacao to Naguabo, embracing both of said ports. Granted by council in name of Juan Bertran December 20, 1906; approved by governor December 24, 1906, and by the President January 12, 1907.

John H. Barnard, New York.—Application for right to take and use 50 meters of the harbor front of San Juan to construct, maintain, and operate a pier. Referred to committee November 1, 1906.

Luciano Oritz Anton, Ponce.—Application for water rights for irrigation purposes. Granted by council March 28, 1907; approved by the governor April 2, 1907.

Augusto de Chabert, San Juan.—Application for franchise to build and operate a line of electric railway around and across the island of Porto Rico, and for other purposes. Referred to committee December 5, 1906. Papers returned to applicant, at his request, by order of the council, July 23, 1907.

Guillermo Cortado.—Application for franchise to construct, maintain, and operate a wharf on the harbor of Ponce. Denied by council January 29, 1907.

Luis Ramirez, Bayamon.—Application to take 300 cubic meters of sand from the shore of the Bayamon River. Denied by council February 13, 1907.

Ponce and Guayama Railroad Company.—Application to construct, maintain, and operate certain branch lines under the terms of a franchise to operate a railway from Ponce to Guayama. Granted by council January 17, 1907; approved by the governor January 18, 1907, and by the President February 8, 1907.

Compagnie des Sucreries de Saint Jean.—Application for certain water rights for industrial purposes from the river Grande de Loiza. Also for building two bridges for its railroad across certain rivers. Granted by council May 2, 1907; approved by the governor May 3, 1907. (This franchise also includes the right to build a cane railway across the public road from Caguas to Humacao and for construction of two other bridges over the river Grande de Loiza.)

San Juan Light and Transit Company.—Application for an entirely new franchise. Referred to committee January 5, 1907.

Blas Rodriguez.—Application for certain water rights from the Guayanilla River for irrigation purposes. Granted by council May 2, 1907; approved by the governor May 3, 1907.

Federico Aymat, Maricao.—Water rights for industrial purposes from the river Toro. Granted by council June 28, 1907; approved by the governor July 1, 1907.

American Railroad Company.—Application for franchise to construct, maintain and operate a branch track connecting the present branch lines known as "Cabo Rojo" and "Boqueron." Granted by council to the Compañia de los Ferrocarriles de Puerto Rico April 19, 1907; approved by the governor April 20, 1907, and by the President May 14, 1907.

The Porto Rican Express Company.—Application to do an express business in Porto Rico. Granted by council March 28, 1907; approved by the governor May 16, 1907.

Gardner Rogers, Ponce.—Application for a franchise to build wharf, warehouse, docks, and other structures at a point on the east side of the harbor of Ponce. Granted by council April 19, 1907; approved by the governor April 20, 1907. Approval of the governor withdrawn to permit amendment to franchise April 22, 1907. Amended franchise approved by council May 23, 1907, and by the governor May 24, 1907.

Application to transfer above franchise to the Ponce Wharf Company. Granted by the council July 23, 1907.

The Ponce Railway and Light Company.—Application for amendment to franchise heretofore granted to W. S. H. Lothrop, said amendment to grant the right to operate a branch track to a point on the east side of the harbor of Ponce, where it is proposed to construct a wharf, application for which has been filed by Gardner Rogers. Granted by council April 18, 1907; approved by the governor April 20, 1907, and by the President May 13, 1907.

The Fajardo Sugar Company.—Application for certain water rights for industrial purposes from the Fajardo River. Granted by the council April 19, 1907; approved by the governor April 20, 1907.

Guanica Centrale, Guanica.—Application to lay a cast-iron siphon under the Rosario River for irrigation purposes. Granted by council April 25, 1907; approved by the governor April 27, 1907.

A. Philippi, Mayaguez.—Application for certain water rights from the Estero River. Granted by council July 23, 1907; approved by the governor July 26, 1907.

Jose Hernandez Usera, Et Al, San Juan.—Application to incorporate and do a general banking business under the name of "El Banco de Economias y Prestamos de Caguas." Granted by council June 13, 1907; approved by the governor June 14, 1907.

Municipality of Caguas.—Application for water rights from the river Quebradillas for the water supply of the town of Caguas. Granted by the council July 11, 1907; approved by the governor July 12, 1907.

C. & J. Fantauzzi, Arroyo.—Application for certain water rights from the river Patillas for irrigation. Referred to committee June 6, 1907.

Application for water rights from the Maunabo River for irrigation and from the river Grande de Patillas. Referred to committee June 6, 1907.

Diodoro Rivas, Ponce.—Application for water rights for irrigation purposes from the Inabon River. Referred to committee June 24, 1907.

Dolores Valdivieso De Castro, Penuelas.—Application for franchise to lay a track for a cane railway on the east side of the public road from Tallaboa to Penuelas. Referred to committee June 24, 1907.

The Porto Rico Leaf Tobacco Company.—Application for right to build a road on its Miramar property and across the swamps to the water front. Granted by council June 6, 1907; approved by the governor June 10, 1907.

Municipality of Ponce.—Application for a franchise to construct, maintain, and operate a wharf and pier in the harbor of Ponce. Referred to committee.

JUDICIARY.

The work of the judiciary this year has been most satisfactory. The report of the attorney-general of Porto Rico, appended hereto, gives all the details of this branch of the government.

The work of the district courts of the island shows an increase of civil cases and a decrease of criminal cases in the past year as compared with the work of the previous year, while the reverse is true of the municipal courts.

In 1905–6 there were 65 homicide cases filed in the courts, while in the year just closed only 57 such cases were filed. Of these 57, 18 were for murder, as against but 10 in the previous year. I attribute this to the fact that our juries now appear to be more willing to convict for murder in the first degree, and the district attorneys are more encouraged to obtain convictions for that crime.

Three men were executed for the crime of murder in the past fiscal year, two in the month of February and one in the month of June. These were the first executions under the penal laws established by the American Government in Porto Rico and the first legal executions by hanging in the island, as previous to the American occupation executions were by the garrote.

The most important civil cases affecting the government during the year were the suits of the Roman Catholic Church against the people of Porto Rico for the recovery of certain lands, buildings, and money in the possession of the insular government and claimed by the church. By an act of the legislature of 1904 original jurisdiction in this matter was conferred upon the supreme court of Porto Rico, and the cases are tried directly before that court. Three suits were filed by the church.

The first suit was for the recovery of a sum of money in excess of $80,000, based upon alleged collections by the insular government of certain censos claimed to rightfully belong to the church. This case was decided in favor of the people of Porto Rico, and as yet no appeal has been taken by the church.

A second suit was for the recovery of possession of the small chapel attached to the Boys' Charity School in Santurce. This was also decided in favor of the people of Porto Rico.

The third and most important case involves the possession of the properties known as the San Francisco Barracks, the land upon which is located the city market, the site of the building of the insane asylum, and the sum of $20,000 collected by the insular government for certain censos, and claimed by the church. This suit was decided against the people of Porto Rico. The decision also carried an award of a sum of money as rental for the buildings during the American occupation, so that the church would recover about $100,000 in addition to possession of the properties. An appeal in this case has been taken to the Supreme Court of the United States.

EDUCATION.

The report of the commissioner of education for Porto Rico gives the full details of this important branch of the government, but the following outlines of the work will be of general interest:

	1901-2.	1902-3.	1903-4.	1904-5.	1905-6.	1906-7.
Number of schools	871	1,007	1,063	1,048	1,026	1,151
Average daily attendance	29,552	32,164	37,472	40,345	41,802	44,218

The above table shows the increase in the number of schools, graded and rural, and the proportionate increase in the average daily attendance. In March, 1907, there were 528 graded schools, while in March, 1906, there were 518; on the same dates the number of rural schools were 623 and 498, showing that the greatest increase has been in the number of rural schools. Of these rural schools 53 were established under the law providing for the appointment of preparatory teachers, and in these schools the enrollment is much lower than that in the regular rural schools.

The industrial or manual training schools which had been in operation for the past five years were handicapped by the failure of the legislature to make direct provision for their maintenance. It was impossible to open these schools until several weeks after the other schools were opened, and this delay seriously affected the value of the work of these schools. The officials of the department of education and citizens familiar with the results obtained in the industrial schools are confident that they should be continued. It will, however, be impossible to maintain them during the present year, as the legislature of 1907 made no appropriation for this purpose.

PRIVATE SCHOOLS.

Efforts have been made to obtain as exactly as possible the educational work that is being done by other agencies than the public schools. The table given below shows the figures for the years 1905–6 and 1906–7 of the number of schools maintained by religious organizations and private individuals and their attendance:

	Number of schools.	Number of teachers.	Pupils enrolled.	Average attendance.
1905–6	167	202	4,316	3,509
1906–7	184	207	5,302	4,394

SCHOOL BUILDINGS.

The great need for improvement in school facilities and the providing of suitable buildings has always been recognized, and the work during the past year along this line has been especially gratifying. The trust fund for the construction of school buildings is now practically exhausted, but the local school boards have been induced to take a great interest in the construction of proper school buildings, and the marked improvement in the financial condition of the municipalities has made it possible for them to do much work in this direction. The local boards have taken advantage of the law enabling them to obtain insular loans for construction of school buildings, and at the session of 1907 the legislature made a special appropriation of $80,000 for this purpose, the money to be advanced to the school boards and repaid to the insular government in installments.

During this past year buildings have been completed as follows:

Town.	Material.	Number of rooms.	Cost.
Catafio	Masonry	6	$8,984.00
Coamo	do	6	7,384.00
Camuy	Frame	4	3,500.00
Hatillo	do	4	3,500.00
Toa Baja	do	4	3,742.00
Bayamon	do	2	1,300.00
Arroyo	do	4	3,800.00
Ysabela	Frame (portable)	1	1,000.00
Utuado	do	1	1,000.00
Rio Piedras	do	1	950.00
Caguas	do	1	996.18
Yabucoa	do	1	1,000.00
Lares (addition)	Masonry	2	3,790.00
Patillas (addition)	Frame	1	1,000.00

In addition to the new buildings given in the table, the conversion of the Federal Hospital at Mayaguez into a school building of 15 rooms has given that city commodious and satisfactory school accommodations. Several other buildings are nearing completion.

ENGLISH.

It has always been the purpose of the department of education to extend as far as possible the use of English in the public schools, not with the idea of excluding Spanish, but with the intention of making

English and Spanish equally general. It has been found that the best method of teaching English is to provide teachers able to conduct all the school work in that language. With this end in view the regular English instruction given to Porto Rican teachers has been carried on with the ultimate object of fitting these teachers for English work. The number of schools which are taught entirely in English by Porto Rican teachers has increased from 37 in 1905–6 to 123 in 1906–7, while the number of schools taught partly in Spanish and partly in English by Porto Rican teachers has increased from 52 in 1905–6 to 152 in 1906–7. At the same time the number of schools taught in English by American teachers has increased from 37 in 1905–6 to 74 in 1906–7, making a total increase during the past year of 228 in the number of schools taught wholly or partly in English.

PORTO RICAN STUDENTS IN THE UNITED STATES.

Each year an increasingly large number of young people from Porto Rico go to the United States to complete their education. It is not possible to give the exact number of such students, but data collected by the department of education shows that about 492 were studying in the United States during the past year, 44 of whom are supported by the insular government. These students are in educational institutions in 23 different States, the largest number being in New York. One hundred and sixty-five are at colleges and universities, 88 at high schools and academies, 17 at normal schools, and 22 at business schools. The location of the remainder could not be ascertained, but they were probably in elementary schools.

SCHOOL LEGISLATION.

Two important laws were passed at the last session of the legislature in regard to educational work. The first is one which practically provides high school facilities for the smaller towns of the island by making provision for the granting of scholarships to students who satisfactorily complete the work of the eighth grade in any town. These scholarships allow the sum of $108 per school year, and will enable the pupils to attend the high schools in San Juan, Ponce, and Mayaguez, where these schools are in successful operation.

The second law is that providing for the establishment of agricultural institutes and experiment stations where scientific methods of agriculture may be taught. Three such institutions are provided under this law, to be located in the towns of Utuado, Guayama, and Yauco. These municipalities are required to purchase and deed to the people of Porto Rico suitable tracts of land for the use of the institutes. Immediately upon the completion of such transfers, the department of education is prepared to proceed with the erection of buildings and the organization of the schools.

PUBLIC WORKS.

The report of the commissioner of the interior of Porto Rico, appended hereto, gives full details of the work performed in his department during the past fiscal year, and I shall only give the general outline of the operations.

Immediately upon the sale of the insular bonds, described elsewhere in this report, over $1,000,000 became available for public works. Surveys were at once begun for the locations of the proposed roads and plans and specifications prepared for the various bridges. Not much actual construction work has been done as yet, but as surveys and plans are completed the construction will be begun and pushed in every district of the island.

In addition to the roads and bridges to be constructed under the loan fund, special appropriations were made at the last session of the legislature to build certain roads not included in the general plan, and it is hoped that during the next fiscal year more than 115 kilometers of road will be added to those already completed.

PUBLIC BUILDINGS.

The insular government now occupies a large number of public buildings in the island, most of which are located in or near San Juan. These buildings are, as a rule, extremely well constructed and are well preserved, but the cost of maintaining them is very high, and the appropriations have rarely been adequate to keep them in proper repair. However, we stand in great need of public buildings in the principal towns of several districts of the island. As rapidly as possible the government should construct in the central town of each district of the island an insular building, to contain proper accommodations for the district courts, the jails, police headquarters, telegraph stations, collectors' offices, and other insular offices located in the town.

PUBLIC LANDS.

There still remain scattered through the island a number of parcels of land which are undoubtedly the property of the government. The greater part of these are not particularly valuable, but some are good farming lands. Efforts should be made to locate these parcels of land by surveys, define their boundaries, and utilize them for some purpose, either for the production of revenues by rental or for affording homesteads to some of our poorer population.

TELEGRAPH SERVICE.

The insular telegraph service now extends to every town in the island, either directly or by telephone, and in addition many of the larger barrios and important sugar mills are connected with the main lines.

The extension of this service has not only increased the value of the plant, but has been of inestimable assistance in the administration of the government. The bureau deserves the greatest credit for the manner in which this service has been reorganized and placed on a paying basis during the past fiscal year.

IRRIGATION.

At the last session of the legislative assembly the sum of $4,000 was appropriated for the purpose of studying the possibilities of irrigation on the southeast coast of the island.

In 1866 an English engineer, Mr. E. B. Webb, surveyed and worked out a plan whereby the headwaters of the Plata River could be dammed to form a reservoir in what is known as the Carite Valley, and by means of a tunnel through the mountains the water from this reservoir could be diverted to the cane lands on the south side. This plan was never carried out, but the drought of last year drew so much attention to the necessity for irrigation that interest in it was revived and the appropriation made to study its possibilities.

Immediately after my inauguration the matter was taken up with the United States Reclamation Service, and they recommended Mr. B. M. Hall, a consulting engineer of that service, formerly in charge of the irrigation district of New Mexico and Texas. Mr. Hall came to Porto Rico and is making extensive studies, not only of the old plans of Mr. Webb, but also for other sites for storage reservoirs in that section. No definite statement can be made of the possibilities of the plan until some months of study have been given to the measurements of the flow of the streams, but we are extremely hopeful as several good dam sites have already been found, and if the old Carite scheme should prove impracticable some other plan of irrigation will be devised.

A further appropriation will undoubtedly be made at the next session of the legislative assembly to extend these studies to other parts of the island.

NAVAL RESERVATION.

The old disagreement between the Navy Department and the insular government, which has existed for many years, as to the extent of the naval reservation in San Juan, is finally in a fair way toward settlement.

A commission was appointed, consisting of Capt. Samuel C. Lemley, former Judge-Advocate-General of the Navy Department, and the attorney-general of Porto Rico, to find some equitable agreement satisfactory to both sides. Captain Lemley came to Porto Rico in November, 1906, and the commission, after some weeks of study, presented a report to the Navy Department and to the insular government recommending a settlement of the question whereby the insular government was to cede to the Navy Department certain lands in Puerta de Tierra, and in return the Navy Department was to release to the insular government certain other lands adjoining the city of San Juan. By this arrangement the Navy Department will obtain a compact tract, and the island of Porto Rico some valuable water front and land adapted to the growth of the city.

This report was submitted to Congress and to the insular legislature, and the necessary acts were passed authorizing the transfers of title. It only remains now to sign the deeds, which should be promptly accomplished. I believe that this agreement has proved satisfactory to all interested.

HEALTH SERVICE AND CHARITABLE AND PENAL INSTITUTIONS.

The report of the director of health, charities, and correction, hereto appended, sets forth in detail the operations of the health service of the island, and of our charitable and penal institutions.

During the past year the births have exceeded the deaths by about 7,000, and the death rate of the island stands at 26.17 per thousand.

On the whole the island is in a very fair sanitary condition, and no epidemic diseases have occurred during the past year, although there have been some outbreaks of typhoid in several of the municipalities which assumed serious proportions. This is not surprising, in the light of the fact that the water supply of most of the towns is taken from rivers, streams, and surface water. As stated in treating of the municipalities, many of them are constructing or planning to construct aqueducts, which will do much toward the prevention of this disease.

The death statistics appended to the report of the supervisor of health can not be absolutely relied upon, as in the country districts people frequently die without medical attendance, and the health official has to guess at the cause of death from the statements of friends and relatives; but from the statistics it would appear that the greatest number of deaths are attributable to various forms of anæmia, inflammation of the digestive organs, tetanus, and consumption.

Anæmia is being treated by the government commission with admirable results. Intestinal troubles are probably largely the result of poor food and worse water, and can only be combated by education. Consumption, I suppose, will always figure largely on our death roll, but in such an equable climate as ours, where the houses can be thoroughly ventilated both day and night, the only reason for the prevalence of consumption is the bad habit our people have of sleeping in crowded rooms, shut up as tightly as possible. I believe that the old tradition that the night air was unhealthy and liable to produce fevers originated from the fact that our mosquitoes, which bear malarial and yellow fevers, fly mostly at night, and when the houses were left open fevers were liable to ensue. The discovery that most fevers are disseminated by mosquitoes and not by night air should be brought home to the people, and better ventilation will reduce the deaths from consumption.

A society has been formed in Porto Rico known as the Anti-Tuberculosis League, for the purpose of introducing open-air treatment for tuberculosis, which has established a hospital in Santurce with accommodations for twenty-five or thirty patients. The government has aided this enterprise by an appropriation, and the hospital is now in full operation.

Prior to the American occupation probably the greatest scourge of the island was smallpox. Under the military government there was a general vaccination, and since that time there have been no deaths on the island from this disease. This, however, was seven years ago, and I fear that the effect of the vaccination is wearing off, as during the past year there have been little outbreaks of varioloid in mild form in some municipalities of the island. It is, therefore, time that another general vaccination was held. The executive council has the matter under consideration and will undoubtedly take steps toward authorizing such a vaccination.

During the past year 35 government stations were established for the treatment of anemia, and were in operation for the whole or a part of the year. The total number of patients treated was 89,233, with a

total number of visits of 425,997. The expense of the work was $48,216.31. The following tables show the number and ages of the patients, the severity of the cases, and the results of their treatment:

PORTO RICO ANEMIA COMMISSION.

Results compared with clinical type.

Clinical type.	Cured.	Practically cured.	Under treatment.	Ceased to return.	Died.	Total.
Very light	1,856	1,769	1,981	1,478	1	7,085
Light	4,720	3,622	8,215	2,943	3	19,503
Medium	10,073	6,229	15,597	6,503	37	38,439
Intense	5,113	3,019	8,273	2,739	68	19,212
Very intense	1,048	762	1,639	629	84	4,162
Unclassified	126	106	427	159		818
Total	22,936	15,507	36,132	14,451	193	89,219
Añasco lost cards						14
Grand total						89,233

Results compared with age.

Age in years.	Less than 5 years.	5 to 9.	10 to 14.	15 to 29.	30 to 49.	50 and over.	Not recorded.	Total.
Cured	213	2,010	4,818	8,011	5,876	2,008		22,936
Practically cured	183	1,428	3,395	5,919	3,483	1,099		15,507
Under treatment	328	3,284	7,613	13,758	8,665	2,384	100	36,132
Ceased to return	241	1,201	2,708	5,667	3,466	1,166	2	14,451
Died	8	17	22	61	58	27		193
Total	973	7,940	18,556	33,416	21,548	6,684	102	89,219
Añasco lost cards								14
Grand total								89,233

CHARITABLE INSTITUTIONS.

The insular government is now maintaining from insular funds an orphan asylum for boys and one for girls, an insane asylum, a leper colony, located in or near San Juan, and the blind asylum at Ponce.

Provision was also made at the last session of the legislature for the establishment of a training school for nurses, which will shortly be opened in San Juan.

The insane asylum has been enlarged this year so as to greatly increase its capacity. Immediately upon the completion of the work of enlargement the director of the asylum made a trip through the island to gather in those cases of lunacy which were either dangerous or considered curable, and there will probably be added about 120 inmates to the institution. No municipality has proper accommodations for the insane, and the condition of these poor creatures was unspeakable. As a rule they were locked in cells of the municipal jails, without proper care, attendance, or any attempt at treatment. This enlargement will greatly increase the cost of maintenance of the institution during the present year, but it is an absolute necessity.

The most noteworthy new work during the year was the final preparation and approval of the plans for the reform school building at Mayaguez, and the letting of the contract for its construction. Prepa-

rations are being made for the temporary installation of this institution during the construction of the new building, in the former municipal jail at Mayaguez.

PENAL INSTITUTIONS.

The jail system of the island consists of a penitentiary at San Juan, and seven district jails located at San Juan, Ponce, Mayaguez, Aguadilla, Arecibo, Humacao, and Guayama. In addition to these there are also municipal lockups in each town. The jail in Arecibo is a modern building lately completed. The jail in Ponce is located in the old military barracks, now the property of the insular government, and is well arranged. At Mayaguez the jail is also located in the old military barracks, which is loaned to the insular government by the Federal Government. These three buildings are properly constructed and adequate for the purpose. San Juan has no separate district jail, but its prisoners are confined in a wing of the penitentiary. The jails at Aguadilla, Humacao, and Guayama are old buildings, and can only with the greatest difficulty be kept in sanitary condition. The government will very shortly be obliged to construct proper jails in these four districts.

At the last session of the legislature the sum of $150,000 was appropriated for the construction of a new penitentiary, and a site has been selected on the north side of the highway in Puerta de Tierra. The situation is admirable, as it is on high ground, close to the sea, and at a sufficient distance from the road to be unobtrusive.

An act was passed at the last session of the legislature which permits the governor to grant conditional liberty under parole to prisoners who have served at least one-fourth of their sentences and who have observed good conduct while in jail. Pursuant to the provisions of this act, regulations were issued under which prisoners who had served the requisite length of time and whose conduct had been uniformly good in the penitentiary are permitted to go at large under strict police surveillance. They must reside in a stated place, have regular employment, and report monthly to the police and the supervisor of prisons. As long as such paroled prisoners conduct themselves properly and are regularly occupied they are permitted to remain at large, but upon any indication of returning to bad habits or of abusing their liberty they are to be immediately returned to the penitentiary to complete their sentences. At the time of writing seven prisoners have been paroled, although many more will probably soon be allowed this privilege, as it is desirable to thoroughly test the working of the law. So far no prisoner has abused his liberty, and it is hoped that the law may have the effect of not only encouraging good conduct in the penitentiary but also of reforming some of the less hardened criminals.

The prisoners in the jails have been utilized very extensively during the past year on road work. They are sent out in gangs of from 10 to 20 under guards, and are used principally for breaking stone on the highways and on general repair and construction work. During the past year 67,613 days' work was obtained in this way from the prisoners. Their work was not at all satisfactory, judged by the standard of free labor, but it serves to occupy the prisoners and more than pays for the expense of guarding them. There have been a

number of escapes, but in every instance the prisoner has been recaptured and returned to the penitentiary, with the loss of all reductions of his sentence for good conduct.

POLICE.

Attention is called to the report of the acting chief of the insular police of Porto Rico, attached hereto.

The act amending the police law, passed at the session of 1905, created 7 police districts. Each district is under the immediate command of a captain, who is responsible to the colonel and the major stationed in San Juan.

On June 30, 1907, the numerical strength of the force was as follows: One colonel, chief; 1 major, assistant chief and inspector; 7 captains, 8 first lieutenants, 8 second lieutenants, 1 voucher clerk, 1 stenographer-telegrapher, 20 sergeants, 75 corporals, 695 privates.

During the past year the police have proved themselves a well-disciplined and efficient body, and law and order have been rigidly preserved throughout the island.

ELECTIONS.

A general election was held in the island on November 6, 1907, for the election of a Commissioner to the United States, members of the house of delegates, and municipal officials.

Under the provisions of the new election law an entire new registration was had in the island. This registration was begun in May, 1906, and continued every Saturday during the months of May, June, July, and August. There were registered 187,193 names. The former registration list comprised 225,262 names, and as the census of Porto Rico gives the male population of voting age as approximately 200,000 the figures for 1906 indicate a more correct registration.

The election was actively contested in some of the districts of the island, but in a few, where the result was a foregone conclusion, no strong effort was made to get out the vote. The total vote cast was 157,868.

The registration and election passed off with absolutely no disturbance of any kind, and the general feeling was that they had been fairly and correctly conducted.

Candidates for Commissioner to Washington were nominated by the Unionista, Republicano, and Federación Libre parties. A few local independent parties nominated candidates for legislative and municipal offices in some parts of the island.

The Unionista candidate for Commissioner to the United States was elected, and all seven legislative districts were carried by the same party. Of the municipalities, 43 elected Unionista administrations and 12 Republicanos, while in one town the municipal council was elected by the Republicanos and the mayor by a fusion vote of the Unionista and Republicanos Puros.

By the terms of the municipal law the municipal administrations hold office for four years. Therefore no municipal officials will be elected until 1910. The election of 1908 will be merely for Commis-

sioner to the United States, members of the house of delegates, judges of the municipal courts, and the secretaries and marshals of the district courts.

MUNICIPALITIES.

The general condition of the municipalities of the island is in the main excellent.

A detailed statement of municipal finances will be found in the report of the treasurer of Porto Rico, attached hereto. It is sufficient to state here that the floating indebtedness of the towns has been entirely paid off or funded in long-time loans on easy payments, and almost all the towns have shown good surpluses at the end of the year.

As a rule the administrations have worked harmoniously and efficiently. There is a marked improvement in the appearance of the streets and public buildings of most of the towns. An active interest is being shown for the improvement of sanitary conditions, and a number are constructing or planning to construct acqueducts, paved streets, hospitals, and modern slaughterhouses.

One of the gravest questions with which the municipalities have to deal is that of the water supply. Towns are generally located upon some stream or brook from which the inhabitants take their drinking water, and as these streams are almost invariably polluted, they are a constant menace to the health of the community.

There has been much activity by the municipal school boards in the construction of schoolhouses, and almost every town now has a large, well-kept, modern schoolhouse, and many more are under construction or enlargement. At the last session of the legislature an act was passed appropriating $80,000 for the construction of schoolhouses by the school boards. This money is advanced to the boards, to be repaid to the insular government on easy terms at a very low rate of interest. For the better and more economical carrying out of the terms of this act, the commissioner of education employed the services of Mr. E. B. Homer, an architect experienced in school designing, to prepare plans for the various classes of school buildings to be constructed.

The municipalities have also availed themselves very largely of the provision of law which permits the insular government to advance them money for public improvements, to be repaid on easy installments at 3 per cent interest. In addition to their own budgetary appropriations for public works, over $116,000 was expended by the municipalities from these insular loans.

The municipal law passed in 1906 appears to be working extremely well. This law gives the municipalities complete autonomy in their local affairs, subject to the general laws of the island and certain limitations on the appropriations in their budgets and the incurring of indebtedness. The government of the towns is vested in the municipal council, which forms the legislative branch, with the mayor as the general administrator. In most of the municipalities the mayors and the councils work in harmony and show proper respect for each other's authority, although in one or two instances disagreements have led to annoying situations.

The insular government, as a matter of policy, is very careful to refrain from advising or interfering in local affairs in any way, and the best of feeling and harmony have prevailed between the insular and local authorities.

COMBINATIONS AND RESTRAINT OF TRADE.

In many of our municipalities small combinations have been formed to control the sale of meat and bread. As a rule the cattle available for slaughter are owned by a few people, and not more than ten to fifteen bakeries exist in any town. It has been the custom for one baker to rent all the bakeries and close all but one or two, thus giving himself a practical monopoly of this necessity of life, and the price in many instances has been doubled.

At the last session of the legislature an act was passed looking toward the breaking up of this artificial condition, and the district attorneys of the island are following up all cases which come to their notice. The municipal administrations have also been interested in the matter, with very good results. In one instance a letter from the mayor to the principal baker was sufficient to break up the combination and drop the price of bread from 8 to 4 cents per loaf.

The question of fresh meat is harder to control, as undoubtedly the scarcity of cattle on the island has increased the price, but the importation of cattle from Florida is relieving the situation somewhat. The health laws of the island are so rigid in regard to the inspection and sale of fresh meat that an opportunity is given to dishonest health officers to favor one butcher over another, but the municipal administrations are thoroughly awake to the gravity of the situation, and I hope to see the prices lower during the present year.

PORTO RICO PROVISIONAL REGIMENT.

Although, strictly speaking, I should not refer in this report to the Porto Rico Provisional Regiment of Infantry, as it has no connection with the insular government, I can not refrain from urging that every effort be made to maintain this organization in Porto Rico. Organized in 1899 for a term of four years, the two battalions forming the regiment were recruited entirely from Porto Rico, and a large number of the commissioned officers are also natives of the island. In 1904 the regiment was continued for four years, but should no legislation be adopted at the next session of Congress the regiment will cease to exist and a very severe blow be given to the island.

Apart from the mere material advantage of the money paid to the men, which helps to support their families, living in every part of the island, the moral effect of the regiment is invaluable. I believe that the Porto Ricans take more pride in their regiment than in any other one institution. It is a source of pride to us that there are no soldiers in our forts except our own people, and that the United States does not need to keep American troops on the island to maintain law and order.

The regiment is under exactly the same discipline as our regular troops, and it has never failed to receive the commendation of the authorities. I believe it would be the bitterest disappointment to our people, and an actual calamity, if the regiment should cease to be maintained.

GENERAL CONDITIONS.

It is remarkable how rapidly the people of Porto Rico have grasped the forms and meaning of the American system of government, and have learned to recognize the separation which exists between the legislative, judicial, and administrative branches of the government.

The old habit of appealing to the governor for interference in judicial affairs, or for a modification of existing laws, is dying out. The higher courts of the island are universally respected, and there is a steadily growing tendency to resort to the courts for protection rather than to appeal to the administrative powers.

The legislative work of the past seven years has been excellent. The important laws of the island are all in harmony with American principles, and many are modeled upon some of the better codes of our various States. Our people are law-abiding, and the criminal records compare favorably with those of any community of the same size.

There are, however, certain grave conditions in the island which give great cause for anxiety. Our population at the last census was over 963,000, and I have no doubt that at the present time it is over a million, and yet there are actually carried upon the assessment rolls of the government but 62,000 property owners, a great part of whom are foreigners residing away from the island. It is true that property under $100 in value is exempted from taxation, but the disproportion between the property owners and the number of inhabitants is alarmingly large. A great majority of our country people live as mere squatters or tenants at will upon the estates of the large landowners. These men can not be expected to have the same interest in public affairs or in the welfare of the island as they would had they property at stake. Moreover, many of them in the interior are living far from roads or other means of communication than mountain trails or footpaths. They are too widely scattered to receive the benefits of rural schools, and they live without benefit of clergy or medical attendance. In fact, without exaggeration, I think I may say that many of them are living in much the same condition as the Indians whom Columbus found in Porto Rico.

On the other hand, in the urban centers, the congestion is extreme. The land upon which most of the houses are built was originally deeded to the municipality by some property owner for the purpose of founding the town, and our poor people are living in little shacks and huts on this municipal land.

In other words, a majority of our people have no interest whatsoever in the soil upon which they live, and some steps must be taken toward giving them an interest in their homes. I believe that a simple plan would be to distribute lands in small holdings in such a way that the people could live in numerous scattered villages. It would not be wise to induce them to move from the country, as the towns are already congested, and it would strip the rural districts of their labor supply; but I believe that a system of small villages disseminated through the island, convenient to the labor in the fields, would permit of the establishment of more rural schools, the regular

visits of doctors, and tend to bring civilization into regions now virtually a wilderness.

CITIZENSHIP.

Governor Winthrop strongly urged in his last report that citizenship in the United States be granted to our people, and I wish to concur in this recommendation, and to repeat it.

It may be true that many of our people are not altogether fitted for citizenship, and perhaps some of the more ignorant would not know or care whether they had it or not, but the educated and intelligent people of the island are, I believe, rightfully entitled to full citizenship in the United States.

I am aware that strong opposition exists in Congress to the granting of citizenship to all the Porto Ricans, but I believe that if it is impossible to have citizenship granted to the people of the island as a whole, at least some provision should be made whereby a Porto Rican may obtain citizenship in Porto Rico, as anywhere else under the American flag. A foreigner who has had no interest in the United States, or who may even have been hostile to our Government, may become an American citizen here, while a Porto Rican who has always been friendly to us, and has an enthusiastic love for our flag, is denied the same privilege, except under the practically prohibitive condition of residence in the United States.

We have now been seven years under the American Government; we have proven ourselves law-abiding, industrious, and progressive; we have adopted every suggestion made to us toward the Americanization of the island, and we feel that it is but right that those of us who have the qualifications demanded by the United States of her foreign-born citizens should be admitted to citizenship under our flag and in our island.

I beg to attach herewith the reports of the heads of the different executive departments.

I have the honor to be, sir, your obedient servant,

RÉGIS H. POST, *Governor.*

TO THE PRESIDENT,
Washington, D. C.

EXHIBIT A.

REPORT OF THE SECRETARY OF PORTO RICO.

OFFICE OF THE SECRETARY,
San Juan, July 1, 1907.

SIR: I have the honor to make the following report of the operations of the office of the secretary for the fiscal year ending June 30, 1907.

My incumbency of the office of secretary only dates from the date of this report, and this report, therefore, has to do with operations of the office as conducted under my predecessors. The office of secretary became vacant on your qualifying as governor of Porto Rico on April 18, 1907. Since then, until my own qualification on July 1, 1907, the affairs of the office were conducted by the acting secretary, Hon. Martin E. Gill, since appointed judge of the district court of Ponce.

No legislation was enacted at the last session of the legislature affecting in any material way the organization or operations of the office of the secretary; nor has any event occurred during the year of sufficient importance to warrant special consideration. The present report, therefore, is restricted to the mere presentation of the tabulated and other data which it has been the practice in the past to have incorporated in the report of the secretary. This data consists of lists of foreign corporations, domestic corporations, and associations registered in the office of the secretary during the year; statements of petitions for pardons received in the office and the action taken thereon by the governor; fees collected in the office for the registration of corporations, filing of documents, sale of law books, and administration of oaths, and of the distribution made of various official publications of the island. These statements are appended to this report.

Following are three statements having for their purpose to make a complete showing of the financial status and operations of the bureau of printing and supplies.

BUREAU OF PRINTING AND SUPPLIES.

In recent reports of the bureau of printing and supplies it has been the practice to arrive at the valuation of the plant by the simple process of adding to previous inventories cost values of machinery and fixtures purchased, no allowance whatever for depreciation having been made in any report since that for the fiscal year 1902–3, when 25 per cent was written off to cover three years' service. The following exhibit shows the results of allowing a 15 per cent depreciation for each year in which no depreciation has previously been struck off.

Valuation of plant.

Value of plant at end of fiscal year 1902–3 (depreciation having been allowed as per governor's report for fiscal year 1902–3)		$6,135.58
Value of plant on July 1, 1903 (see above)		6,135.58
Accessions to plant during fiscal year 1903–4 (see governor's report for fiscal year 1903–4)		365.27
		6,500.85
Less depreciation of 15 per cent		975.13
Value of plant at end of fiscal year 1903–4		5,525.72
Value of plant on July 1, 1904 (see above)		5,525.72
Accessions to plant during fiscal year 1904–5 (see governor's report for fiscal year 1904–5)		1,327.48
		6,853.20
Less depreciation of 15 per cent		1,027.98
Value of plant at end of fiscal year 1904–5		5,825.22
Value of plant on July 1, 1905 (see above)		5,825.22
Accessions to plant during fiscal year 1905–6 (see governor's report for fiscal year 1905–6)		11,951.64
		17,776.86
Less value of machinery condemned and sold during fiscal year 1905–6		110.00
		17,666.86
Less depreciation of 15 per cent		2,650.03
Value of plant at end of fiscal year 1905–6		15,016.83
Value of plant on July 1, 1906 (see above)		15,016.83
Cost of new machinery purchased from July 1, 1906, to June 30, 1907, as follows:		
Two 10 by 15 Chandler & Price presses	$417.48	
One No. 1¾ Twentieth Century Monitor wire stitcher	235.00	
		652.48
Cost of type, miscellaneous printing shop fixtures, and office funiture purchased from July 1, 1906, to June 30, 1907		273.48
		15,942.79
Less value of old type, type cases, etc., sold during fiscal year 1906–7		76.87
		15,865.92
Less depreciation of 15 per cent		2,379.89
Value of plant at end of fiscal year 1906–7		13,486.03

NOTE.—An inventory of the plant made on June 30, 1907, showed the bureau to own 1 Optimus cylinder press No. 6, 1 same, No. 2, 1 Chandler & Price Gordon press, 12 by 18, 2 same, 10 by 15, 1 same, 8 by 12, 1 34-inch Brown & Carver paper cutter, 1 No. 1¾ Twentieth Century Monitor wire stitcher, 1 Monitor stand power perforator, 1 automatic striker ruling machine, 1 Sterling punching machine, 2 bookbinder's finishing presses, 1 bookbinder's job backer, 1 cardboard cutter, 585 cases of metal type, 1 cabinet of wood type, 150 pounds brass rules, 2,000 pounds leads and slugs, 2 cases wood furniture, 1 case metal furniture, 85 galleys, 41 composing sticks, 14 case stands, 8 case racks, two galley racks, 3 imposing tables, 2 drying frames, and a good equipment of closets, cabinets, tools, benches, and office furniture.

Resources and liabilities June 30, 1906, and June 30, 1907.

Resources June 30, 1906:		
Value of plant		$15,016.83
Value of resalable supplies on hand (see governor's report for fiscal year 1905–6)		10,923.86
Amount due for work performed and supplies furnished		1,809.56
Cash on hand		
		27,750.25
Liabilities June 30, 1906:		
Amount owed for supplies bought		
Balance		27,750.25
Resources June 30, 1907:		
Value of plant		13,486.03
Value of resalable supplies on hand, as follows:		
Printing paper	$3,388.49	
Envelopes	1,191.88	
Printing ink	535.23	
Bookbinding materials	447.54	
Municipal forms	786.28	
Stationery and office supplies	3,917.26	
		10,276.68
Value of labor and material expended on jobs unfinished and uncharged on June 30, 1907		1,407.19
Amount due for supplies furnished and work performed		5,234.17
Cash on hand, as per books of auditor of Porto Rico		1,734.09
		32,138.16
Liabilities June 30, 1907:		
Amount owed for supplies bought		2,131.10
Balance		30,007.06

Receipts and expenditures from July 1, 1906, to June 30, 1907.

Receipts:		
Carried over from previous fiscal year		
Legislative appropriation—		
Salaries, chief and clerk		$2,923.60
Contingent expenses		2,500.00
For work performed and supplies furnished		28,047.89
For sale of old type and type cases		76.87
For sale of scrap paper and packing boxes		53.52
		33,601.88
Expenditures:		
For resalable supplies purchased		14,364.41
For accessions and improvements to plant		926.96
For salaries, chief and clerk		2,923.60
For wages of printers, bookbinders, messengers, etc		11,558.79
For general running expenses, as follows:		
Power and light	$510.05	
Freight and insurance on shipments from New York	742.93	
Purchase of New York drafts	26.84	
Drayage	80.32	
Incidentals	733.89	
		2,094.03
		31,867.79
Cash on hand June 30, 1907, as per books of auditor of Porto Rico		1,734.09
Total		33,601.88

The first of these statements consists of the valuation of the plant as it existed at the end of each fiscal year, 1902–3 to 1906–7. No description is required of the second and third statements, which show, respectively, resources and liabilities June 30, 1906, and June 30, 1907, and receipts and expenditures July 1, 1906, to June 30, 1907, as these statements are prepared in such a way as to show clearly the condition of the bureau at the end of the fiscal years ending June 30, 1906 and 1907. From the foregoing statements it will be seen that the net resources of the bureau on June 30, 1907, were $30,007.06, as against $27,750.25 on June 30, 1906, a gain of $2,256.81. Against this must be set the amount of $5,423.60, received during the year from the general funds of the insular government by appropriation. The net results of the industrial operations proper of the bureau during the year was consequently a loss of $3,166.79. The practice is for the bureau to charge the different services of the government for work performed for or material supplied to them the actual cost of the material and labor performed, plus ten per cent. The 10 per cent is intended to cover freight and express charges, salaries of foreman, messengers, and others, whose time can not well be apportioned, and the general expenses of administration. The showing would indicate that the 10 per cent extra charge is not sufficient to cover these various items. Every effort is made to conduct the bureau upon an economical and business basis, and it is believed that, if the character of supplies furnished and work performed is considered, the various services of the government are able to secure their supplies and have the work required by them performed at more advantageous terms than if they had recourse to private concerns. Certainly it is the case that the various departments, through the bureau, are able to secure material of which they have need, and to obtain the execution of work with far greater promptness and absence of friction than would be possible if they had to enter the open market and make a special contract in each case.

Respectfully,

W. F. WILLOUGHBY, *Secretary.*

Hon. RÉGIS H. POST,
Governor of Porto Rico,
Government House, San Juan, P. R.

List of domestic corporations registered in the office of the secretary of Porto Rico from July 1, 1906, to June 30, 1907.

Name.	Principal place of business.
Robert Graham Co.	Bayamon.
Porto Rico Pineapple Co.	San Juan.
The Porto Rico Hotel Co.	Do.
Alta Vista Fruit Co.	Do.
The Mabilla Mining Co.	Do.
H. Kaplan Lumber Co.	Do.
The Manati & Ciales Industrial Co.	Do.
Arecibo Orange and Pineapple Co.	Do.
The Mayaguez Fruit Cultivating Co. of Porto Rico	Mayaguez.
Enterprise Fruit Co.	San Juan.
The Salto Grande Co.	Do.
The Insular Dock Co.	Do.
Sabana Seca Plantation	Do.
Miramar Apartment House Co.	Do.
Concepción Mining Co.	Do.
The Columbia Fruit Co.	Do.
Porto Rico Ice Co.	Do.
Arecibo Automovil Co.	Arecibo.
Palmarejo Pineapple Canning Co.	Mayaguez.
Central Eureka (Incorporated)	Do.
Puerto Rico Sugar Co.	San Juan.
Cataño Building and Improvement Co.	Do.
Plazuela Sugar Co.	Do.

List of foreign corporations registered in the office of the secretary of Porto Rico from July 1, 1906, to June 30, 1907.

Name.	Agent.	Address.
J. G. White & Co.	Clare F. Beames	San Juan.
Porto Rico Dock Co.	Jaime Sifre	Do.
Whitney Iron Works Co.	Waldemar Hepp	Do.
The Union Bank of Halifax	John D. Leavitt	Do.
Consolidated Cigar Co.	J. P. Mendel	Aguas Buenas.
Porto Rico Express Co.	Herbert E. Shaffer	San Juan.
El Banco Industrial de Santiago	Rogelio S. Castro	Do.
The Woman's Home Missionary Society of the Methodist Episcopal Church.	Hannah Hegeman	Santurce.
United States Colonial Fruit Co.	W. Q. McAdams	Manati.
The Encenada Estates (Incorporated)	Julius Umbach	Ponce.
Bernal Estate	do	Do.
San Antonio Co.	John A. Wilson	San Juan.
Johnson Development Co.	Harrison Johnson	Caguas.
Colonial Fruit Co.	Edmund Stevens	San Juan.
The Porto Rico General Telephone Co.	Lewis J. Proctor	Do.
The Barceloneta Fruit Co.	Samuel P. Bates	Do.
Insular Line	Edward Mayers	Do.
Tropical Fruit Growers' Association	Benjamin Cook	Arecibo.
Santa Catalina Fruit Co.	John J. Edmunds	Bayamon.
"Schnackenburg & Boettcher"	Frederick Philippi	Mayaguez.
Bayamon Plantation Co.	Wm. H. Hawkins	San Juan.
The Royal Bank of Canada	Joseph R. Bruce	Do.

List of associations registered from July 1, 1906, to June 30, 1907.

Name and location.	Date on which regulations were presented in this office.	Date on which the first regulations were or are to be considered approved.
The Portorican Benevolent Society, Ponce, P. R.	July 20,1906	July 28,1906
Insular Interscholastic Athletic Association of Porto Rico, San Juan, P. R.	do	do
Sociedad de Seguro Mútuo, Mayaguez, P. R.	do	do
La Crema de la Juventud, Bayamon, P. R.	May 4,1906	May 12,1906
El Esfuerzo Mútuo, Mayaguez, P. R.	Sept.25,1906	Oct. 3,1906
San Juan Porto Rico Lodge, No. 972, of the Benevolent and Protective Order of Elks, San Juan, P. R.	Oct. 30,1906	Nov. 7,1906
Arpa de Oro, San Juan, P. R.	Sept.24,1906	Oct. 2,1906
La Salud, San Juan, P. R.	Jan. 11,1907	Jan. 19,1907
Lazo Social, Arecibo, P. R.	Jan. 5,1907	Jan. 13,1907
Centro Español de Ponce, Ponce, P. R.	Dec. 14,1906	Dec. 22,1906
Club San Felipe, Arecibo, P. R.	Jan. 31,1907	Feb. 8,1907
Amigos Fieles, Manati, P. R.	Nov.17,1906	Nov. 25,1906
Círculo de Latinos y Americanos, Añasco, P. R.	Feb. 28,1907	Mar. 8,1907
Club Rafael Cordero, San Juan, P. R.	Apr. 2,1907	Apr. 10,1907
Círculo de Obreros Puertorriqueños, San Juan, P. R.	Mar. 1,1907	Mar. 9,1907
Círculo La Aurora, Anasco, P. R.	Feb. 12,1907	Feb. 20,1907
Hermanos de la Caridad, Anasco, P. R.	May 23,1907	May 31,1907
Centro Recreativo de Salinas, Salinas, P. R.	June 17,1907	June 25,1907
Club Las Palmas, Comerio, P. R.	Apr. 2,1907	Apr. 10,1907
Flor de Mayo, San Juan, P. R.	May 14,1907	May 22,1907

Statement of distribution of public documents, July 1, 1906, to June 30, 1907.

Laws of Porto Rico, 1907 (English and Spanish embodied in one volume)	575
Governor's report for 1906	550
Register of Porto Rico for 1905	450

Also various copies of the following publications kept for distribution in the office of the secretary of Porto Rico:

- Laws of Porto Rico for the years 1902, 1903, 1904, and 1905, both in English and Spanish.
- Governor's messages for the years 1900, 1902, 1903, 1904, 1905, 1906, and 1907.
- Reports of the anæmia commission.
- Reports of the governor for 1901, 1902, 1903, 1904, and 1905.
- Registers of Porto Rico for 1901.
- Census of Porto Rico, English and Spanish.
- Translations of old Spanish laws.

Statement of fees collected in office of the secretary, July 1, 1906, to June 30, 1907.

For registration of corporations, filing and recording documents, and certificates issued	$3,295.90
Sale of law books	225.76
Oaths administered	13.00

List of Applications for pardons, commutation of sentences and paroles, with action thereon, July 1, 1906, to June 30, 1907.

Petitions for pardons, commutation of sentences, and paroles received	690
Pardons granted	33
Commutation of sentences granted	25
Paroles granted	9
Releases ordered	3
Fines remitted	2
Applications denied	518
According to a rule established, that no action be taken on applications for pardon until six months have elapsed from the date of last decision, the number of petitions received under this head were	100
Total	690

EXHIBIT B.

REPORT OF THE ATTORNEY-GENERAL OF PORTO RICO.

OFFICE OF ATTORNEY-GENERAL OF PORTO RICO,
San Juan, September 24, 1907.

[illegible]R: In accordance with the terms of the organic law of Porto [illegible], I have the honor to submit herewith my annual report on the [illegible]tions of the department of justice for the fiscal year 1906–7.

JUDICIARY.

The judicial system established by the act of 1904 and its amend[illegible]nts continue to work satisfactorily. The judges of the courts and [illegible] members of the legal profession are readily adapting themselves [illegible] the new conditions of things, and it may be confidently said that [illegible] American laws of procedure will remain on this island perma[illegible]ly. Few, if any, of the native judges or lawyers now advocate [illegible]turn to the Spanish adjective laws, though some changes have [illegible]n suggested in the present system.

In the application of the new laws of procedure, practice, and evi[illegible]ce there is a tendency on the part of the Porto Rican members [illegible] the legal profession to infuse, to some extent, into those laws the [illegible]rit of the legislation and jurisprudence of Spain, though that [illegible]dency is gradually disappearing. That men educated and trained [illegible]nder the Spanish system of laws should be influenced by it in their [illegible]terprétation of the new legislation is most natural. No doubt that [illegible] the result in every case where a change takes place in legislation, [illegible]d especially so when it is as radical as that made here. It is to be [illegible]pected that some principles of Spanish law will enter into and in[illegible]fluence the new procedure; but the basic principles of American [illegible]gislation on that subject have not been and will not be affected in [illegible]ny way. They will remain unaltered; the influence of the Spanish [illegible]stem is affecting the new procedure in its form, but not sub[illegible]antially.

The district court of San Juan was reorganized at the legislative [illegible]ssion of 1906 and provided with two judges, each of whom presides [illegible]ver one of the two sections of the court. Section 1 was vested with [illegible]ivil jurisdiction only, which, with the exception of a few classes of [illegible]ases, was coextensive with that exercised by the district courts gen[illegible]rally; and section 2 was given exclusive jurisdiction in criminal [illegible]atters within the limits conferred on all the district courts and civil [illegible]risdiction in certain specified matters. It was soon discovered that [illegible]e distribution of business between the two sections was unequal. [illegible]ction 1, with its comprehensive jurisdiction in civil matters, was [illegible]erburdened with an ever-increasing docket, with which the judge [illegible]ld not keep pace. On the other hand, section 2 did not have suffi[illegible]t matters before it to keep the judge occupied, and its sphere of [illegible]fulness could be increased. The matter was brought to the atten[illegible] of the assembly at its last session, and an act was passed to relieve [illegible] situation. The act vested in section 2 concurrent jurisdiction

with section 1 in civil matters, in addition to the exclusive criminal jurisdiction already vested in it; and in order to prevent an undue accumulation of business in either of the sections provision is made in the act by which the two judges may meet and agree upon a transfer of civil cases from time to time from one section to the other, and thus an equitable division of the work between them is assured. The new law has brought the desired relief to the overburdened section of the court, and meets with the approval of the two judges, the legal profession, and the general public.

The island of Vieques had felt the necessity of a resident municipal court for some time. The municipality formerly belonged to the judicial district of Humacao, and its citizens suffered much inconvenience and delay in having to await the coming of the municipal judge of Humacao, who held sessions of the court in Vieques at intervals of one or two months. Persons accused of offenses, when unable to give bond, were often detained in the local municipal jail to await the session of the court for a period of time not justified by the grade of the offense committed, and the cost of their maintenance was a burden on the tax-paying element of the community.

Vieques is a populous island, and contains much wealth; the good citizens of that locality were therefore entitled to a local court with sufficient jurisdiction and dignity to maintain order and lend security to persons and property. The claims of the people of Vieques were recognized by the legislative assembly, which at its last session passed an act establishing a municipal court for that island. Under the law the judge and other officers of the court are appointed by the governor with the approval of the executive council. The judicial officers in all the other municipal districts are elected by popular vote. An exception was made of the Vieques court because it was believed that a more efficient judiciary could be obtained for the island by removing the court officials from the field of active politics. Vieques in the past had given evidence of disorders during election periods, and its separation from the main island by a channel about fifteen miles in width made it most necessary that the authorities upon whom the obligation rests to maintain order should be free from the influence of local politics.

The municipal court of Vieques was installed on the 1st of July last. The governor and attorney-general were present at its inauguration.

A municipal court was also created for the municipality of Adjuntas at the last session of the assembly. Adjuntas had been attached to Ponce for judicial purposes. This arrangement was found inconvenient for the people of Adjuntas, owing to the long intervals occurring between the sessions of the court. The municipal court of Ponce, by reason of the large amount of business coming before it at the capital of the district, could go to Adjuntas only once every month or six weeks. Adjuntas has quite a large population and is situated far up in the mountains. These considerations impelled the assembly to establish a court there. The justice court at Adjuntas has been abolished, and the jurisdiction formerly exercised by it is now vested in the new court.

Experience has shown that the present system of municipal courts is unsatisfactory. It does not afford the people the speedy judicial remedy to which they are entitled. Many of the municipal judicial

districts include within their respective limits more than one municipality, in each of which the courts are required to hold sessions. The municipal court of Bayamon has a district containing seven municipalities. It is needless to say that this court can hold sessions in the outlying municipalities not oftener than once every two months. In the meantime judicial business is delayed, and the moral effect resulting from the speedy enforcement of criminal laws is lost, and it often happens that when the court does arrive at a municipality to hold a session it finds the witnesses scattered and the evidence against persons accused of offenses hard to obtain. Courts are organized for the purpose of hearing and determining matters of complaint between the commonwealth and those who infringe its laws and to resolve issues between citizens who resort to them for the adjustment of justiciable rights. But these are not the only purposes for which courts are created. Their existence in a community is a guarantee of good order and brings to the citizen the assurance that he is safe in his person and property from unwarranted attack.

A tribunal of the dignity of the municipal court adds to the importance of a municipality by promoting its business interests and enhancing its property values; but under the present system no such advantages are obtained. The sessions of the courts at long intervals, and these only of a day or two duration, have many disadvantages and are without practical benefits. Delay in the dispatch of litigation is the rule, and the various localities are burdened with the maintenance of persons charged with petty offenses held in jail awaiting trial. The uncertainty regarding the time for holding sessions of the courts and the imperfect means of communication in the mountain regions often cause the nonappearance of witnesses and litigants upon the day set for the hearing of cases, and the business pending before the court must either be dismissed or continued. These difficulties could be overcome in a very great measure if each municipality were given a court with a fixed residence. I earnestly advocate the reorganization of the municipal courts on a basis that will provide one court for each municipality. The justice courts might well be abolished and the jurisdiction now exercised by them conferred on the municipal courts. I would suggest the division of the municipal courts into three classes—that is to say, classes 1, 2, and 3. Classes 1 and 2 should be presided over by lawyers, while laymen of intelligence and a fair knowledge of law may be selected for the third class. The expenses of the courts should be met in part out of the insular treasury and in part out of the respective municipal treasuries. Fines, fees, and forfeitures collected by the municipal courts should be covered into the respective municipal treasuries.

But my views regarding the reorganization of the municipal courts require a radical departure from the present method of selecting court officers. Their election by popular vote should be discontinued. They should be appointed by the governor, with the approval of the executive council, to hold their respective offices for a fixed term and subject to removal by the governor for cause.

Judicial officers should be removed from the sphere of politics, that they may be free from the influence of political leaders, and this is especially necessary in Porto Rico, where politics are of such a character that the voters are guided more by the personality of the lead-

ers than by the principles involved in the contest. The judicial officers in 25 districts are now elected by popular vote. Should that method of selecting them be extended to the 66 municipalities, the evils resulting from the present system would be largely increased. One can readily imagine the disturbance to the peace and good order of the island were the court officials in all the municipalities to engage in a struggle for victory in a political turmoil.

The reports from the district courts show an increase in civil business for the fiscal year just ended over that of the preceding year, while the number of criminal cases presented was less than that reported in the latter year.

Sixty-six homicides of all grades were filed in the district courts during the year 1905–6, while only 57 cases were reported for the year just terminated: but the effect of last year's record is neutralized to some extent by the fact that 18 murder cases were recorded during that period and only 10 such cases for the year preceding it.

The homicide cases filed by the district attorneys in the district courts represent practically all of the offenses of that character committed on the island. But three cases of homicides have come to my knowledge in which the perpetrators of the crime have not been discovered. One of these was in the district of Arecibo and the other two in the district of Humacao. That there is so small a number of homicides in which the guilty parties have not been brought to justice is due to the zeal and efficiency of the prosecuting officers and members of the police force. The discovery of crime is not so difficult in communities where means of communication are easy and rapid, but here on this island, with its mountain regions and torrential streams and with few roads affording easy transit, the task of discovering the perpetrators of crime is not an easy one.

Three men were executed for the crime of murder in the first degree during the last fiscal year. Two of the executions took place in the month of February and the other during the month of June. They were the first executions under the penal laws established by the American Government in Porto Rico and, as far as I have been informed, the first legal executions by hanging that have been witnessed on the island. Previously capital punishment under judicial mandate was inflicted by garrote.

GOVERNMENT BUILDINGS.

The offices of the central government distributed throughout the island are, in the main, located in rented buildings, and the public moneys expended in the payment of rents is considerable. Insular buildings for the accommodation of the courts and other offices could be erected in many of the municipalities with a saving to the treasury. In some localities the need of such buildings is pressing for the accommodation of the district and municipal courts, the offices of the registrar of property, the tax collector, insular telegraph, and quarters for the police. Their construction would be beneficial to the government, not alone in relieving the treasury from the payment of rents, but in bringing to the insular authorities all the advantages incident to the absolute ownership in the properties.

The growing prosperity of the island has increased the demand for houses for commercial purposes, and this department has encountered

much difficulty in obtaining quarters for the courts and registrars' offices.

I am of the opinion that the erection of public buildings, in some of the municipalities at least, is a matter well worth the consideration of the legislative assembly, and I would respectfully suggest that it be brought to the attention of that body at its next session.

CHURCH CASES.

The litigation between the Catholic Church in Porto Rico and the people of Porto Rico, which has been pending in the supreme court since 1904, and in which the church sought recovery of certain properties and moneys from the insular government, was finally determined by the supreme court of Porto Rico in favor of the church. The last of the cases was decided on December 15, 1906. A brief historical review of the question and of the issues involved would not be out of place here.

Immediately after the change of sovereignty, the Catholic Church in Porto Rico presented certain claims to the authorities at Washington wherein it asserted ownership to some pieces of real estate situated in the city of San Juan, basing its claim on the ground that the property belonged to the Dominican and Franciscan friars, and had been unlawfully taken from them by the Spanish authorities in Porto Rico many years ago. The church also demanded the payment of certain moneys claimed to belong to the church, resulting from the collection of censos, which it said the government had unlawfully appropriated to itself. An effort was made by the church to obtain Congressional action in the matter, but without success.

By the act of July 1, 1902, the Congress of the United States ceded to the people of Porto Rico all the public lands and buildings situated in the island not reserved by the President for Federal purposes. By virtue of that act the properties situated in the city of San Juan known as the San Francisco Barracks, the insane asylum, and the ground upon which the city market is situated passed to the people of Porto Rico. Soon after the passage of the act of Congress above mentioned the Catholic Church applied to the insular government for an adjustment of its claims. An effort was made at the legislative session of 1904 to secure the appointment of a legislative committee with power to hear and determine the differences between the people of Porto Rico and the church. The legislature refused to provide for the appointment of the committee; but an act was passed at that same session by which jurisdiction was conferred on the supreme court of Porto Rico to hear and determine all of the points at issue between the church and the insular government, or any municipality of the island.

Not long after the act of the legislature conferring the special jurisdiction on the supreme court was approved the Catholic Church instituted three suits in that court against the people of Porto Rico. One of the suits was for the recovery of some $80,000 or more of moneys alleged by the church to have been collected from censos by the American military government in Porto Rico, and rightfully belonging to the church. This case was decided in favor of the people of Porto Rico by the court in a majority opinion. No appeal has been taken by the church, and it is my belief that it is satisfied with the decision.

Another suit was for the recovery of the little chapel adjoining the Boys' Charity School in Santurce. This case was predicated upon a resolution of the diputacion provincial, which authorized the Catholic bishop to use the chapel, but upon the express condition that the government reserved the right to enter upon and take possession of the property at will. The resolution contained the declaration that the diputacion provincial could not transfer the title nor the unqualified possession of the property to the church, because the state was the only authority competent to do so. This case was also decided in favor of the people of Porto Rico by the court in a majority opinion. An appeal to the Supreme Court of the United States has been taken by the church.

The other case, and the most important one, involved the San Francisco Barracks, now used as quarters for the insular police and for the high school; the building known as the Dominican Convent, now occupied by the supreme court and the district court of San Juan and by the commissary department of the army, and the grounds upon which are situated the city market, the insane asylum, and the Ballajá Barracks.

The buildings known as the Dominican Convent and the Ballajá Barracks were reserved by the President of the United States for Federal purposes by virtue of the act of July 1, 1902, under which the public lands were ceded to Porto Rico, as I have already stated. The insular government, therefore, had no claim to those two pieces of property, and disclaimer of ownership in them on its behalf was filed in the suit. The Government of the United States was not a party to the suit. In view of that fact, and that the insular government disclaimed any interest in them, the Dominican Convent building and the Ballajá Barracks were eliminated from the case by a decree of the court, and the question as to the true ownership of those properties was left undecided.

The case was decided by the supreme court of the island against the people of Porto Rico and in favor of the Catholic Church by a majority opinion. The decree divested the insular government of the title and possession of the San Francisco Barracks and the grounds upon which are situated the city market and the insane asylum and vested the title to those properties in the Catholic Church; and the court also gave judgment in favor of the church against the people of Porto Rico for the sum of $20,000 or more of censos money.

Not only was the real estate in question adjudicated to the church, but a rental of 5 per cent per annum for the use and occupancy of the same from the 18th day of October, 1899, until the date of the judgment is allowed to it on the market value of the property involved in the decree.

An appeal has been taken on behalf of the people of Porto Rico in this case to the Supreme Court of the United States, and an appearance has been duly entered and record filed in that court. The brief for the appellant is now being prepared by special counsel for the people. We believe that material errors were committed by the supreme court of Porto Rico to the prejudice of the people of the island on the trial of this case, and a reversal of the judgment is hoped for.

When the act of 1904, conferring jurisdiction on the supreme court in the church matters, was adopted, it became necessary to employ

special counsel to assist this department in conducting the litigation. The attorney-general and his two assistants, owing to the many other duties devolving on them, were unable to give the question the attention its importance requires. In order to arrive at a correct understanding of the issues involved much historical research was necessary, as well as a long and careful examination of old Spanish laws, of royal orders and decrees, and the inspection of voluminous records in the department of the treasury and of the interior. The Hon. Charles Hartzell, formerly secretary of Porto Rico and now a practicing attorney in San Juan, was employed by the governor of Porto Rico to assist the attorney-general in the defense of the island's interests in the controversy. The special counsel is now engaged in preparing briefs on behalf of the people of Porto Rico, to be submitted to the Supreme Court of the United States.

The facts involved in the controversy between the church and the government are mostly of a historical nature and are very interesting.

It appears that in the year 1838 the Franciscan friars were in possession of what is now called the San Francisco Barracks, in San Juan, and a community of Dominican friars were occupying what is now known as the Santo Domingo Convent, in the same city. The properties had been occupied for many years by the two religious communities, who, by common repute, were the owners of them; but in the year 1838 they were forcibly dispossessed of them by the Spanish authorities in Porto Rico, who claimed to act under the "disamortization" laws. An inventory was taken by the civil authorities of all the properties seized by them, including the San Francisco Barracks and the Santo Domingo Convent.

It is claimed by the church that the two religious communities owned the real estate in question, and that the Dominican friars also owned the lands upon which are situated the city market, insane asylum, and Ballaja Barracks under grants from Ponce de Leon, the first governor of Porto Rico. No written evidence of these grants was submitted in the case, and so far as we have been able to ascertain none ever existed. But the church bases its title upon the fact that from time immemorial the properties were recognized by the public as belonging to the two religious communities and that they are mentioned in the inventories made at the time of the dispossession of the friars. These facts, the church asserts, are sufficient to warrant the presumption of the existence of grants from the government to the religious communities. On behalf of the people of Porto Rico it is denied that the title was in the friars at the time of their dispossession.

It is contended on behalf of the people of Porto Rico that the dispossession of the friars was an act of the duly constituted authorities, who acted under the sanction of law; that it took place under the laws of disamortization, which directed the seizure of the properties of the religious orders. This claim of the insular government is denied by the church, which also denies that the laws of disamortization were applicable to Porto Rico or that they had been extended to it.

The properties in question have been in the continuous, undisturbed possession of the civil authorities since the year 1838. There is no evidence in the records that the religious orders or the church ever made any demand on the Spanish authorities in the Peninsula or in

Porto Rico for the property. Nothing seems to have been done until after the change of sovereignty, when the church presented its claims to the authorities at Washington.

In the year 1851 an agreement was entered into between His Holiness the Pope and the Crown of Spain in respect to the properties of which the church and its religious orders had been dispossessed under the laws of disamortization. This agreement is known as the "concordat of 1851," and was supplemented by another in the year 1859. By the terms of these two concordats it is provided that the properties that were taken by the Spanish authorities from the religious communities under the disamortization laws and not alienated by the government should revert back to the religious communities; but inasmuch as it was not expedient to return the possession of the properties to the communities, it was agreed that they should remain with the government, and in lieu of their return the communities were to receive intransmissible bonds of the public debt of Spain, bearing interest at 3 per cent, the capital and interest of the bonds to be distributed among the religious communities in proportion to their needs and circumstances. It is claimed by the church that the concordats extended to the Spanish possessions in America as well as to the Peninsula, and in support of this contention the royal decree of 1852, issued by Queen Isabella II of Spain to the authorities in Cuba, is referred to. That decree declared that the concordats were applicable to Cuba, and it was thereby ordered that the properties of which the religious orders had been dispossessed be sold and the proceeds thereof applied to the use and benefit of the religious orders in Cuba.

The insular government denies that the concordats applied to Porto Rico, or were ever extended to the island, and claims that the very royal decree issued by Queen Isabella II to the Cuban authorities demonstrates their inapplicability to the Spanish possessions in America; for in that decree the Queen declared that the provision of the concordats relating to intransmissible bonds of the public debt of Spain, which were to be delivered to the religious communities, was inapplicable to Cuba by reason of the fact that bonds of the public debt of Spain could not be issued in exchange for properties in the Spanish possessions in America under the terms of the law as it then existed. And it was asserted by the insular government that if a provision of so much importance was not applicable it could not be said that any part of the concordats were made extensive to those possessions. The insular government also supports its contention that the concordats were not applicable to Porto Rico on the ground that since the year 1838 the civil authorities have been in uninterrupted possession of the properties in question, and that no evidence of a protest of any kind on the part of the church to the Spanish authorities was shown at the trial.

The people of Porto Rico also claim the property under the statute of limitation of thirty years. The plea of the statute of limitation is denied by the church on the ground that the latter could not have instituted any suit against the Spanish authorities to recover the properties, because by the terms of the concordats the religious communities could insist on the bonds being issued to them and nothing else.

I have given but a brief statement of the facts and issues involved in the controversy. No argument is made here in favor of the government's theory of the case, and, in my judgment, none would be proper. What has been said is simply with the purpose of presenting the controversy from the view point of the two contending parties. There are some technical questions of jurisdiction and procedure involved in the case, but I have not referred to them, and have limited myself to the merits of the controversy.

ADJUSTMENT OF THE BOUNDARIES OF THE NAVAL RESERVATION.

The President of the United States, acting under the authority vested in him by act of Congress of July 1, 1902, reserved a tract of land fronting on the San Antonio Channel in the harbor of San Juan, and extending north beyond the San Juan-Ponce road, and east from the American railroad station, to include 80 acres of public land. A disagreement arose between the Navy Department and the insular government in regard to the boundaries of the tract so reserved by the President. It was claimed by the local authorities that the reservation only embraced a tract of 80 acres, including within the limits of the 80 acres private as well as public lands. The naval authorities, on the other hand, insisted that the intention of the President was to reserve 80 acres of public land, and that the lines of the tract must extend eastward from the railroad station so as to include that much public land.

The question remained in abeyance until the governor of Porto Rico suggested to the Navy Department the advisability of referring the issues to a joint commission consisting of a representative of the Navy Department and one to be appointed by the insular government. The Secretary of the Navy assigned Capt. Samuel C. Lemly, U. S. Navy, retired, to act for the Navy Department, and the attorney-general of Porto Rico was selected by the governor to represent the local authorities.

The commissioners held several conferences in San Juan, and finally arrived at a conclusion which seemed to them to do justice to both sides. In accordance with their instructions, a joint report was made by the commission to the Secretary of the Navy and the governor of Porto Rico of their findings and recommendations. The joint report was approved by both of these authorities.

On the recommendation of the Secretary of the Navy the Congress of the United States passed an act by which the President was authorized to cede to the people of Porto Rico such portions of the naval reservation at San Juan as were not needed for the purposes of the Navy, upon the condition precedent that the insular government would cede to the United States three certain tracts of land described in the act of Congress. The legislative assembly of Porto Rico, on the governor's recommendation, passed an act directing him to convey to the United States the three tracts of land specified in the act of Congress. They were the same which the joint commission recommended for cession by the insular authorities to the National Government. The formal transfer of the parcels of land is now being prepared, and only a few details are lacking to complete the transaction.

The adjustment of the boundaries of the naval station of San Juan is a matter of the utmost importance to the city, and, I may

say, to the entire island. By the settlement the insular government will acquire the title and possession of the San Juan-Ponce highway through Puerta de Tierra, as well as the title and possession to nearly all of the water front along the San Antonio channel. The San Juan-Ponce road is the only highway leading to the main island from the islet on which the city of San Juan is situated, and it is most essential that the title and jurisdiction of this thoroughfare be vested in the local government. The acquisition of the water front along the San Antonio channel will not only afford the port of San Juan greater facilities for the accommodation of its rapidly increasing commerce, but will also allow the insular government to recover from the sea approximately about 100 acres of land by reclaiming the manglares along the channel. The settlement will also bring to the insular government that valuable tract of land lying between the American railroad station and the military corral adjoining the Naval Hospital, thus affording space for the city's growth, this being the only direction in which it could expand, owing to the fact that it is surrounded by water on all sides, except on the east. It is upon part of this tract that the capitol of Porto Rico is to be built.

In return for the concessions to be made by the National Government the insular authorities will convey to the United States three tracts of land, which consist, first, of a parcel of land of 11 acres, including within its limits the powder magazine in Puerta de Tierra; second, the small triangular tract of seven-tenths of an acre lying to the rear of the Naval Hospital in Puerta de Tierra; and third, the penitentiary, or presidio. In respect to the third parcel to be ceded to the United States, I would say that the act of Congress requires the insular government to cede all of that tract of land known as the Puntilla, and the public buildings thereon. However, the Puntilla tract, with the exception of the presidio, had already been reserved by the President in a former proclamation, so that the effect of the cession now about to be made by the insular government will be only to cede the penitentiary, or presidio.

Public lands are not matters that pertain to the department of justice, but as the settlement of the disputed boundary question was referred to the attorney-general under a special commission, I deemed it proper to refer to it here as part of the operations of this office during the last fiscal year.

HARBOR LAWS.

During the latter part of the fiscal year 1905–6 an attempt was made by one of the transportation companies to monopolize the harbor facilities at San Juan. The authorities met with considerable difficulty in their efforts to prevent the control of the limited wharfage conveniencies in that port. Owing to the absence of adequate legislation on the subject, the local authorities could not effectively police the harbor area and the water front. The executive council had established rules and regulations for the policing of the harbor areas, docks and shores, but the legality of those rules and regulations was very seriously doubted. They were adopted by the executive council under an act of the legislative assembly of Porto Rico by which authority was granted to the council to promulgate harbor rules and regulations; but it was contended, and with much reason,

that the act in question attempted to delegate legislative power to the executive council, and was therefore invalid. The executive council therefore requested the governor to call a special session of the legislature for the purpose of adopting such legislative measures as would afford ample protection to the business community of San Juan against the aggressions of the transportation companies. Responding to the resolution of the executive council, the governor convened the legislature in extraordinary session on the 5th of July, 1906, and by special message called its attention to the conditions existing in the port of San Juan, and recommended the adoption of suitable legislation to meet the emergency. An act was promptly passed entitled: "An act for the regulation and government of the docks and harbors of Porto Rico." It establishes a system of police laws for the government of the harbors, and especially in respect to the use of docks, shore front, and anchorage, and for the regulation of pilotage. Adequate punishments are prescribed for infractions of the law, and the commissioner of the interior, with the approval of the executive council, is thereby authorized to promulgate rules and regulations to carry out the purposes of the act. The law has had a most beneficial effect, and the shipping facilities are now more effectively under the control of the local authorities than formerly, so that the obstructions to commerce heretofore existing have disappeared in a great measure.

CONTRACTS IN RESTRAINT OF TRADE AND MONOPOLIES.

The practice has prevailed in the island among dealers in the necessities of life to combine for the purpose of controlling the prices of those commodities to the detriment of the people, and especially so to that of the peasantry of the island. A most obnoxious feature of the practice was that which existed in some of the municipalities in regard to the sale of meat, which was, in most cases, monopolized by one man, or set of men. Meat was sold at one price during the week days, and at a much higher price on Sundays, notwithstanding the sales of meat on the latter days were usually about three times greater than on the former days, Sunday being the day usually selected by the peasant class on which to come to town to make their weekly purchases of supplies. It was to compel the country people to pay a higher price for their meat than that paid by the town people during the week that this pernicious practice was adopted, and I regret to say that the men engaged in it received encouragement from the municipal authorities in many instances. Thus, the laboring people in the country who, of all others, are less able to afford an increase in the price of the necessaries of life, were forced to pay several cents more for their meat than the rest of the community paid during week days. The legislative assembly at the last session passed an act prohibiting contracts in restraint of trade and monopolies. The act was promptly approved by the governor, and is now the law of the land, and the district attorneys have been instructed by this office to enforce its provisions vigorously. It is to be hoped that the new act will prevent such unlawful combinations in the future. This department will use every effort to bring to justice those who, in defiance of the new law, attempt any such

practices. Several prosecutions are now pending in the district courts, and we hope to obtain the conviction of all the accused parties.

LAND LAWS.

In my report to the governor at the end of the fiscal year 1905–6 I recommended a reform in our land laws. The legislature met since then and adjourned without taking any action in the matter. The necessity for a change in the land laws has greatly increased, for the reason that the commerce of Porto Rico is growing rapidly. The record for the past year shows that the island's commerce was more than double that of the best commercial year of the Spanish régime. The prosperity now being enjoyed by these people is beyond anything seen in the history of the island. Land transactions have increased to a very great extent, and I sincerely believe the increase would have been much greater had it not been for the many difficulties that purchasers of real estate encounter in obtaining title deeds and in having them put on record. The system of land laws now prevailing is, in my opinion, cumbersome and expensive and causes unreasonable delays in the adjustment of land transactions. The basis of the wealth of Porto Rico is in its agricultural interests, and of necessity its lands constitute the most important element of its commercial activities. Real estate should be made easily available for all mercantile purposes, and that object can be attained only by providing a simple, effective, and speedy system for the transfer of land titles.

Many complaints have been received at this office of delays of from one to six months occurring in the recording of deeds. An investigation of these complaints has brought forth the uniform replies from the registrars that the delays are due to the excessive amount of business now coming to their offices. In my opinion the registrars are not to blame for the delays; the fault lies in the system. The registrars are required to pass on the sufficiency of every conveyance to real estate that is brought before them to be recorded, and to do so they must test it in the light of all laws affecting the transfer of real estate, whether the transfer be by device, descent, or contract. They do this ordinarily without any aid from the interested parties; they hear no lawyers on either side, and must rely for the determination of the question submitted to them not only on their sound legal judgment, but on their memories as well. It is asking too much of any man to expect him to arrive at a correct decision in all cases under such circumstances. Mistakes must necessarily result from such a system. It is well known among the legal profession that a strong judiciary can only exist in a community where the judges receive the constant aid of an intelligent and painstaking bar, yet under our land system the registrars rely on their own resources in passing on questions of such importance as those affecting the title and possession of real estate. We ought not to expect so much from these men. And the serious part of it all is that the class of property affected by their rulings is that which, above all others, should have every safeguard thrown around it. Holders of real estate should not be subjected to a system that brings uncertainty in regard to their property rights. It is the duty of the government to make land titles as perfect as possible and to give to the people a simple system of land laws.

There are other serious defects in our land system. The procedure for the adjudication of titles to real estate is most unsatisfactory. Two kinds of titles are recognized under the present system; one is called possessory title and the other dominion title. A possessory title is adjudicated to any person who comes before a court of competent jurisdiction and shows that he is a squatter upon the land. Possessory title is, in fact, no title at all; it simply amounts to a record notice that a person is in possession claiming a right to the land.

The best title which can be obtained under the laws of Porto Rico is that called dominion, which is nothing more than a squatter title matured by a certain number of years of actual occupancy of the land with the payment of taxes. Anyone occupying land under these conditions may apply to a court of competent jurisdiction and obtain a decree adjudicating dominion title in the land to him; but the decree vesting the title is not final and conclusive. The title held under it may be attacked collaterally. The decree does not vest title against the government, because the latter is not a party to the proceedings. Thus, a citizen who acquires a dominion title in our courts, the best title which our present laws can afford him, must remain in the uncertainty that comes from the knowledge that his title may be attacked at any time. This should not be, for the effect is most demoralizing on the business interests of the community, which looks to the agricultural values of the island for its chief collateral in commercial transactions.

A change in the land laws is most urgent, and the legislature should not delay action in the matter. The landed interests should be speedily relieved of the embarrassments which surround every effort to make real estate an available commercial asset. A decree vesting title of dominion should be made absolute against the entire world, including the government. By that means the security now so necessary to property rights could be obtained, and anyone securing a dominion title under our laws would then rest in the security that his right to the property had the same protection as that accorded to owners of real estate in all civilized communities. That can not be said of our present system.

In concluding this report, I wish to acknowledge the valuable services rendered to this department and to the public by the district attorneys. They have been earnest, fearless, and efficient at all times in the prosecution of crime and in maintaining order and good government in their respective districts. The spirit of cooperation with each other and with this office which prevails among them adds greatly to the effectiveness of their good work. As chief of the department I am afforded the pleasure of recognizing the loyal support given by them to this office, especially in matters relating to administrative investigations of complaints against officials.

Very respectfully,

FRANK FENILLE,
Attorney-General.

The GOVERNOR OF PORTO RICO,
San Juan, P. R.

EXHIBIT C.

REPORT OF THE TREASURER OF PORTO RICO.

OFFICE OF THE TREASURER OF PORTO RICO,
San Juan, July 1, 1907.

SIR: I have the honor to make the following report of the operations of the treasury department for the fiscal year ending June 30, 1907. With the submission of this report I sever my connection with the insular government as treasurer in order to assume that of secretary, to which I have been appointed by the President. As this will be my last annual report as treasurer, and as my incumbency of that office has covered so large a part of the period of the present civil government, having lasted from December 2, 1901, to June 30, 1907, I have deemed myself justified in departing somewhat from previous practice by making this report cover not only the operations of the past year, but generally the more important events that have marked the administration of the finances during the period that I have held the office of treasurer. It is true that in my previous annual reports many of the changes made during the years covered have been described, but in no one place can there be found an account of all of the changes effected in such a form that a clear idea can be obtained, either of the extent to which the original revenue law, enacted January 31, 1901, has undergone modification, the character of the machinery that has been created for its administration, or what has been the course of insular and municipal finances since the organization of civil government. It is believed, therefore, that such an account will be of value and is appropriate in this place.

Apart from the reasons just stated, there are other facts which would seem to make it pertinent to attempt at this time a general historical survey of the financial experiences of the island since the establishment of its present government. During the year just closed the treasury department has been able to bring to a conclusion extensive plans that it has had under way for a number of years for the careful revision of the tax laws of the island, the reorganization of the system for the administration of such laws, and the compilation of statistical data showing in detail the financial operations of the insular government since its organization, the value of property as assessed for purposes of taxation for a series of years according to the character of the property assessed, the extent to which the general property tax has been collected, etc. The past year, moreover, may be said to mark the consummation of the great task that confronted the new civil government upon its establishment of rehabilitating the finances of the municipalities. In 1901, of the 66 municipalities of the island all but 2 were heavily burdened with floating indebtedness, the total of such indebtedness being over half a million of dollars, and being in the case of many of the municipalities so heavy that for all practical purposes they were in a condition

of insolvency. Through action of the legislature and the treasury department not only has all of this indebtedness been practically extinguished—all but 2 of the 66 municipalities having on June 30, 1907, cash balances in their treasuries more than sufficient to pay their outstanding floating obligations—but the whole financial system of the municipalities has been thoroughly reorganized, so that these bodies now enjoy a much larger income than ever before, collect that income with less trouble and friction, devote their expenditures to direct works of public utility to an extent never before known, and are now, with few exceptions, actively engaged in adding to their permanent equipment of public works through the construction of aqueducts, city halls, hospitals, markets, and the like. No other country, it is believed, can show an equal progress in respect to the administration of local affairs to that accomplished by Porto Rico during this brief period of five or six years.

The past year also has been notable for the use for the first time by the insular government of its power to sell bonds. During the year an issue of bonds to the amount of $1,000,000, for the purpose of obtaining money with which to make public improvements, was sold at a high premium and the credit of the insular government thus firmly established in the money markets of the United States. Finally, the year just closed has been one of unexampled prosperity, not only for the people of the island but for the insular and municipal treasuries. In the case of both governments, receipts from practically every source have exceeded those of any prior year. So great has been the increased income of the insular treasury that receipts have far exceeded expenditures, with the result that a cash balance of over $1,000,000, in addition to the sum of $200,000 due it from municipalities and school boards on account of short-time loans made to them, has been accumulated in the treasury and is now available for expenditure. The insular government is thus in a position vigorously to push works of public improvement—such as the development of the school system of the island, the construction of roads, public buildings, and the like—to an extent that it has never been able to do in the past. From whatever standpoint, therefore, the financial condition of the island is viewed, whether from that of the overflowing treasuries of the insular and municipal governments, the productiveness of the sources from which income is obtained, the ease with which collections are made, the freedom from friction experienced in the administration of the revenue system, or the extent to which expenditures are being devoted to works of direct public utility, the outlook is one of satisfaction, and the task of reviewing the successive steps by which this fortunate condition of affairs has been reached is consequently a correspondingly pleasant one.

For purposes of review the financial history of Porto Rico under American administration falls naturally into three periods: (1) The administration of the finances of the island under the Spanish laws in force when the island was taken over by the United States; (2) the devising and adopting of a new revenue system, that should be more in conformity with American principles and practice, in substitution of these old laws; and (3) the perfecting of this system, in the light of actual experience, and the elaboration and putting into operation of the machinery necessary for its successful administration. Generally speaking, these three periods may be said to correspond to those

of the administration of the financial affairs of the island by the United States military authorities, lasting from the formal assumption of control, October 18, 1898, to the organization of civil government, May 1, 1900; the period of the occupancy of the office of treasurer of the insular government by my predecessor, Dr. J. H. Hollander, from May 1, 1900, to December 2, 1901; and that of my own incumbency of this office, lasting from the latter date to June 30, 1907.

Each of these three periods had its own special problems. Those of the first consisted of the necessity confronting the authorities of familiarizing themselves with the system that they found in force, and of administering it under the changed conditions of sovereignty; those of the second of the very important task of studying this system with a view to determining its good and bad features, and, in case the latter should predominate, of the further task of devising a new system to take its place; and those of the third, as already partially indicated, of changing or amending such new system in respect to those features which experience demonstrated did not give good results in practice, or which it was believed did not correspond to the most approved principles of taxation; of the working out of the problems of administration that necessarily arose in the introduction of a new system of taxation; and, most important of all, of the reorganization of the whole financial system of the municipalities in order that those bodies might be rescued from the condition of insolvency and inefficiency in which they found themselves, and be started upon a new life of usefulness. Naturally the present report will concern itself chiefly with the third period. In order, however, that it may be possible to obtain in one place a general idea of the financial experience of Porto Rico since American occupation, at least a brief statement should be given of the action taken in the two prior periods. Fortunately, in giving this account it is not necessary to enter into any great detail, since the reports of the military authorities and the annual report submitted by Doctor Hollander, contained in the first annual report of the governor of the island, 1901, give a very full and clear account of the financial operations of the island during these years. Particularly is the report of Doctor Hollander a very thorough, able, and exhaustive document. Nothing more than a summary of the information these presented is therefore required.

When the United States military authorities assumed control of the administration of civil affairs they found in force a system of taxes and public dues unlike any that had existed in the United States. Briefly, this system consisted of: (1) A tariff of customs dues; (2) a so-called industry and commerce tax in the nature of a license tax upon all industrial, commercial, and professional occupations, graded according to the class of business transacted and the importance of the municipal district in which it was conducted; (3) a territorial tax, having the character of an income tax, as it was assessed as a percentage of the net income derived from agricultural and urban real property; (4) a consumo, or octroi, tax on articles of consumption as they entered any municipal district, being thus in effect an internal-customs tax, and (5) stamp taxes imposed upon inheritances, transfers of property, notarial documents, instruments of indebtedness, and, in fact, almost every class of documents of importance. In addition to these taxes, properly speaking, the island or province of Porto Rico, as it was called, derived a consid-

erable income from a government lottery, fees for the issue of cedulas, or personal identification papers, and certain other miscellaneous sources, such as royalties, surcharges, harbor dues, the operation of the postal and telegraph services, etc. The industrial and commerce and territorial taxes were for both provincial and municipal purposes, while the consumo tax constituted the chief source of income of the municipalities. The latter also derived considerable income from such public works as waterworks, slaughterhouses, markets, fees, fines, etc.

Though this system was not satisfactory to the military authorities, they were forced to retain it in great part until something better could be devised. The more important modifications made by them consisted in the abolition of the government lottery, the system of issuing cedulas, and the consumo and stamp taxes. The latter tax was abolished because, as Doctor Hollander expressed it in his first annual report as treasurer, the military authorities were probably deceived by supposing that the term "derechos reales," by which the tax was known, was a kind of royal dues inconsistent with American political principles. An abortive attempt was also made at one time to collect a capitation tax for school purposes, and some success was achieved in the collection of an excise tax upon liquors, matches, playing cards, and oleomargarine. Certain modifications were also made in the system, and particularly in the method of administration of the industry and commerce tax.

The system as a whole, however, was, as has been stated, thoroughly unsatisfactory, both as regards its fundamental principles and its financial results, and it was soon realized that real improvement could only come by devising and putting into effect an entirely new system. Upon the request of the military authorities of the island the Secretary of War accordingly designated Dr. J. H. Hollander, then assistant professor of economics at the Johns Hopkins University, as a special commissioner to proceed to Porto Rico and revise the laws relating to taxation in the island. While Doctor Hollander was on the island, and before he had completed this task, civil government was created, to take effect May 1, 1900. Fortunately for the island, however, Doctor Hollander was selected by the President as the first treasurer under the new government, and was thus able to carry to completion the work he had undertaken. The results of his labors were embodied in a bill which he put through the insular legislature at its first session, in 1901. This act, known as "An act to provide revenue for the people of Porto Rico, and for other purposes," approved January 31, 1901, made a clean sweep of all existing laws relative to taxation and established an entirely new system to take its place. The provisions of this act have been described in detail by Doctor Hollander in his annual report as treasurer, already referred to. Its more essential features, however, should be stated, in order that the modifications that it has subsequently undergone may be more easily appreciated.

Briefly, this new revenue system provided for five distinct classes of taxes: (1) A general tax upon the value of real and personal property in the island; (2) a system of excise taxes, including excise taxes proper upon liquors, tobacco, matches, and certain other articles, license taxes upon merchants dealing in these commodities, and stamp taxes upon certain documents, the more important of

which were instruments attested by notaries or recorded by registrars of property; (3) an inheritance tax; (4) a tax upon surety and insurance companies, and (5) an annual license tax upon foreign corporations doing business in the island.

Of these five taxes the last three do not require any detailed consideration, since they are not only relatively unimportant, in so far as the amount of income derived from them is concerned, but they have undergone but slight modification since their original establishment. The inheritance tax is mainly, though not exclusively, a tax on collateral inheritances and is moderately progressive, varying in accordance with the relationship of the heirs to the deceased and the value of the inheritance. The first $200 of every devise and of property passing to the wife, child, adopted child, or grandchild of the deceased is exempt; the husband and lineal descendants not specifically exempt pay 1 per cent and the other heirs 3 per cent on inheritances from $200 to not exceeding $5,000; 1½ per cent and 4½ per cent, respectively, on from $5,000 to not exceeding $20,000; 2 per cent and 6 per cent, respectively, on from $20,000 to not exceeding $50,000, and 3 per cent and 9 per cent, respectively, on all over the latter amount. The tax upon surety and insurance companies consists, first, of a tax of 3 per cent on the gross amount of all premiums or dues collected in Porto Rico by such companies, and, second, a special stamp tax, paid by the affixture of internal-revenue stamps, of one half of 1 cent on each dollar of premiums collected on bonds or obligations in the nature of indemnity for loss, damage or liability, or conditioned for the performance of the duties of any office or position; of 8 cents on each $100 of the amount insured by each policy of life insurance; and of half a cent on each dollar of the amount of premium charged for each policy of insurance against loss by sea, fire, lightning, or otherwise. The license tax upon foreign corporations is a specific annual tax of $25 upon each corporation for the right to do business in the island.

As has been stated, these three taxes are relatively of little importance as sources of income and have undergone slight or no modification since their establishment. It is not so, however, in respect to the other two taxes. As was expected, these two taxes—the general property tax and the system of excise taxes—together with the net customs receipts of the island, which, according to the organic act, are covered into the insular instead of the Federal treasury, have constituted the main sources of income of the island. The portions of the revenue law that relate to these two classes of taxes, moreover, have undergone very important changes since their original enactment. These modifications relate both to the fundamental features of the law and to the machinery provided for their administration. The changes in respect to the latter feature are, in fact, so radical as to carry with them a complete reorganization of the systems first devised for the assessment and collection of such taxes. These changes have been effected from time to time by acts amending the original act of January 31, 1901, the final step being taken by an act approved March 14, 1907. The passage of this act and the steps subsequently taken for its administration thus brings to date the third of the periods into which the financial history of Porto Rico under American administration has, for the purposes of this report, been divided. It is to the changes made in respect to these two classes of taxes, therefore, that attention will be chiefly directed.

In giving an account of these changes, it can not be too emphatically stated that the fact that it has been found desirable to modify in a number of material respects the revenue law as it was first enacted and radically to reform the reorganization of the treasury department and machinery for the administration of such laws should not be taken as detracting in any way from the value of the work performed in first devising and putting into force the law in its original form. Especially is this true in regard to the administrative features of the law. These features in their very nature are ones that can only be satisfactorily handled in the light of actual experience. Doctor Hollander had an exceedingly difficult task to perform. Upon him, in his two capacities as special commissioner and first treasurer of the island, fell the task of determining definitely what should be the sources of income of the new government. This was a great responsibility, and that he met it wisely needs no further evidence than the fact that but slight departure has been made from the decision then arrived at by him, nor is there at the present time other than a general accord that the government now obtains its income from such sources as not only give to it the resources adequate to its needs, but distribute the burdens of taxation upon the people of the island in an equitable manner. The people of the United States will always have the satisfaction of knowing that in respect to this most important matter no mistake was made. The securing of the consent of the legislature to the radical changes comprehended by the new system was also an undertaking of great difficulty, and the full burden of its accomplishment fell upon the shoulders of the author of the bill. That he carried it through substantially in the form drafted by him is an evidence of the extent to which he had mastered the difficulties of the situation and the force with which he was able to present the arguments in favor of his proposal.

The general property tax as provided for in the act of January 31, 1901, was in all essential respects similar to the general property tax as found in most of the States of the Union. All property, real and personal, not specifically exempt by law, was to be assessed to the owner or person having possession of it at its fair market value without looking to a forced sale. Mortgages upon real estate were assessed as an interest in the property to the mortgagee and the mortgagor was allowed a corresponding deduction from the assessed value of the property, except in those cases where an express agreement in writing existed between the mortgagor and mortgagee that the former should pay all the taxes. In the assessment of personal property the law required all credits to be listed and permitted the taxpayer to offset against such credits all outstanding valid indebtedness. In case the indebtedness exceeded the credits, however, the taxpayer was not allowed to offset the surplus of debits against the value of other property listed.

The machinery provided for the assessment of this tax was as follows: As regards the assessment of property the act provided for the appointment by the governor, with the consent of the executive council, of a supervisor of assessments to have direct charge under the treasurer of the assessment of property. The supervisor was authorized to divide the island into as many assessment divisions as might be found desirable, and to appoint, with the approval of the treasurer,

a division assessor for each division. In the same way he was authorized to divide each division into assessment districts and to appoint a district assessor for each. It was the duty of these district assessors to furnish each taxpayer of the island with a blank form upon which the latter was to make a sworn return of all property owned by him liable to taxation. Upon receipt of these sworn returns and such other information as the assessors might obtain, the latter were to fix the value of the property. Against the decision of the assessor the taxpayer had the right to appeal, first, to a district board of review, consisting of certain designated assessors, and from the decision of such board to prosecute a second appeal to the executive council of Porto Rico, which, for that purpose, was to sit as a superior board of review and equalization. Both the district boards and the executive council, upon their own initiative, had the right to make such changes in assessments with a view to harmonizing values or the correction of errors, as they deemed proper. In pursuance of these provisions a service for the assessment of property was created, consisting of a supervisor and 7 clerks in the central office, 27 division assessors and 25 clerks to assist them, and 200 district assessors—a total of 260 persons. These provisions of law had reference specially to the first assessment. The only provision regarding subsequent assessments, or the revision of the assessments then made, was contained in a general authorization to the treasurer to institute an annual revision and correction of the assessment roll, following, as far as possible, the provisions for the revision and correction of assessments as provided in the act.

In respect to the collection of the taxes, the act authorized the division of the island into not to exceed nine collection districts, with a collector, to be appointed by the treasurer, in charge of each. Provision was further made for the appointment in the same way of not to exceed 27 deputy collectors, who should be apportioned among the districts according to the needs of the service and who should perform their duties subject to the general supervision of the collector within whose district they were located. All the work of the preparation of the tax rolls and tax receipts themselves was to be performed in the office of the treasurer at San Juan and, as completed, were to be sent out to the proper collector or deputy collector.

The system for the enforcement of the payment of delinquent taxes was similar in most respects to that which prevails in the United States. Taxes were due and payable in two installments—July 1 and January 1 of each fiscal year—and if not paid within sixty days they became delinquent and a penalty charge, in the form of interest at the rate of 1 per cent per month, began to run. Within thirty days after taxes became delinquent it was the duty of each collector and deputy collector to advertise a list of all delinquent taxpayers in his district, showing the amount of taxes due, accompanied by a notice stating that if the taxes were not paid within twenty days from its date the property of the delinquent taxpayer was liable to attachment and sale. In proceeding to such attachment and sale recourse had to be had, first, to the personal property, and, only if that was insufficient to pay all taxes due, with costs, to the real property of the delinquent taxpayer. In no case, however, could attachment proceedings be inaugurated except upon written authorization of the

treasurer. If there were no bidders at the sale or if a sufficient sum was not bid to cover the taxes and costs due, it was the duty of the collector or deputy collector to bid in the property in the name of the people of Porto Rico. The real estate sold, whether to third parties or to the people of Porto Rico, could be redeemed by the former owner at any time within ninety days after the date of the sale upon the payment of all taxes, penalties, and costs.

The rate of the tax for insular purposes was fixed at one-half of 1 per cent of the assessed value of the property, and authorization was given to the municipalities to levy a further tax for their needs of not to exceed another one-half of 1 per cent. In doing so they were empowered to authorize the treasurer of the island to collect the tax so levied in connection with the insular tax. This option has always been exercised, though in some cases only after considerable pressure had been brought to bear upon them to do so.

Only the barest outline of the system thus created has been given. It is sufficient, however, to show the essential character of the general property tax established and to permit of the pointing out of the features in respect to which it has been modified. These features, representing the changes that have taken place in the original law in the six years since its adoption, may be recapitulated as follows:

1. The progressive assignment of a greater proportion of the general property tax to the municipalities, with a view to this tax becoming ultimately one exclusively for municipal purposes;

2. The abolition of the system of taxing mortgages separately as an interest in real estate and the adoption of the principle of taxing such property to the owner or occupier at its full value, whether mortgaged or not;

3. The abolition of the system of taxing credits and of allowing deductions to be made from the total of such credits on account of debits;

4. The repeal of the provision that taxes upon personal property shall constitute a lien upon the real and personal property of the owner as soon as they become due;

5. The abolition of the system of self-assessment through sworn returns required from taxpayers, and the adoption of the system whereby the values of property are fixed directly by the assessors;

6. The abolition of the system of district boards of review and of the executive council, acting as a final board of revision, and the creation in its place of a single permanent board of review and equalization to hear all appeals against the action of assessors;

7. The reorganization of the system for the assessment and the revision of the assessment of property, by providing that that work shall be done by a small permanent corps of assessors continuously at work instead of by a large temporary force employed for part of a year;

8. The granting to this permanent corps of assessors of all the powers possessed by collectors of taxes to enforce payment of delinquent taxes by proper attachment proceedings and sale;

9. The abolition of the distinction between collectors and deputy collectors and the reorganization of the service so that, with one or two exceptions, each municipality has its own collector of taxes, who reports directly to the treasurer;

10. The modification of the provisions of the law relative to the rights of taxpayers to redeem real property that had been sold for delinquent taxes; and

11. The creation, by express provision of law, of a bureau to have entire charge of the administration of the general property tax from the first assessment of property to the final enforcement of the payment of delinquent taxes, and the refunding of taxes improperly collected, instead of having this work scattered among a number of bureaus.

In addition to the specific changes that have been enumerated above, numerous other modifications had to be introduced in order to meet difficulties which developed in the actual administration of the law. Thus more precise and careful provision had to be made for the assessment of property which had escaped taxation or which had been so assessed that the assessment had to be canceled, for the procedure to be followed in the transfer of title where real property had been sold for delinquent taxes, and for the determination of the manner in which claims for the refund of taxes improperly collected should be adjudicated and liquidated.

Some explanation should be given of the reasons dictating the introduction of these various modifications in the law as first passed.

The first change enumerated—that of the progressive assignment of an increasing proportion of the general property tax to the municipalities—was made in order to bring about the definite delimitation of the fields of taxation of the insular and municipal governments. It is now pretty well agreed upon by students of taxation and politics that one of the features most to be striven for in the organization of a general scheme of taxation for any commonwealth is the assignment, as far as possible, of independent sources of income to each of the different classes of political bodies there existing. This principle did not find expression in the general revenue law as it was first enacted. The two most important sources of income there provided for, the general property tax and the system of excise taxes, were made sources of income for both the insular and the municipal governments. As regards the first, the rate of the tax for insular purposes was fixed at one-half of 1 per cent of the assessed value of the property, while the municipalities were empowered to impose the same rate—an authorization which was almost invariably exercised. In operation, therefore, the general property tax became a rate of 1 per cent, half going to the insular government and half to the municipalities. As regards the second tax, the original act provided that until July 1, 1901, 50 per cent, and thereafter 15 per cent, of the proceeds of such tax should be paid to the municipalities, the quota of the municipality being apportioned among these bodies according to their population.

This union of the tax systems of the central and local governments is, as has been stated, to be avoided if possible. Particularly is this true in a country where the policy is that of attempting to develop a vigorous municipal life. In the case of Porto Rico, the logical assignment of taxes to the different political bodies is evidently that of making the system of excise taxes one exclusively for insular purposes, and that of the general property tax one, as far as possible, exclusively for municipal purposes. This, consequently, is the policy that has been consistently followed in amending the original act. By an act approved March 1, 1902, it was provided that during the fiscal

year ending June 30, 1904, only 7½ per cent of the proceeds of the system of excise taxes should be apportioned among the municipalities, and that thereafter such payments should be entirely discontinued, excise taxes thus becoming exclusively a source of income for the insular government. As regards the property tax, conditions of the insular treasury did not permit of the immediate assignment of the whole tax to the municipal governments. As soon as conditions did justify such action, however, steps in this direction were taken. Thus it was first provided that, beginning with the fiscal year ending June 30, 1905, the municipalities should receive eighty one-hundredths of the total tax levy of 1 per cent and the insular government twenty one-hundredths; and, later, that beginning with the fiscal year ending June 30, 1906, the apportionment of the proceeds of this tax should be eighty-five one-hundredths to the municipalities and fifteen one-hundredths to the insular government. During the past year insular receipts have increased so rapidly and the condition of the insular treasury is now so satisfactory that the time has undoubtedly arrived when it will be possible to surrender to the municipalities the remaining fifteen one-hundredths of 1 per cent now enjoyed by the insular government. When this is accomplished, as it probably will be at the next session of the legislature, the task of assigning to the insular government and to the municipal governments their own independent sources of income will have been completed. This, of course, applies only to the sources of the ordinary income of these bodies. There will still be in existence the special tax of one-tenth of 1 per cent levied for the purpose of obtaining money with which to pay the interest on the insular loan and the repayment of the principal of such loan as the successive series mature. The existence of such a special tax, however, does not violate in any undesirable way the general principle that each class of political bodies should have its own independent sources of income.

Turning now to a consideration of the second and third changes, we have to do with modifications that affect what may be termed the fundamental principles of the law itself. These two changes consist of the abolition of the system of taxing mortgages separately as an interest in real estate and of taxing credits and allowing deductions for debits. Theoretically it may be desirable to tax the mortgagor and mortgagee separately upon their respective interests in real estate in order that each may bear his due proportion of the total tax. In practice, however, experience has been almost universal that it is futile to attempt to tax mortgages separately in such a way that the mortgagee can not shift the tax upon the mortgagor by making the latter pay a correspondingly higher rate of interest. Even were this not the case, however, there remain difficulties of a practical character in the way of an attempt to tax mortgages as an interest in real estate that are of sufficient weight to render such an effort undesirable. Certainly this is true in the case of Porto Rico. Here the system by which mortgages are executed and recorded is so cumbersome and there is such a large amount of real estate that does not figure on the records of the registrars of property that there is lacking the necessary information or means by which properly to administer the system. In Porto Rico, moreover, it is often the custom to have mortgages so drawn that the money borrowed is repaid on the amortization plan in annual instalments. The result of this condition of affairs is

that it is practically impossible for the assessment service to determine what is the true condition of a property as regards the extent to which it is mortgaged and the amounts outstanding and due on such mortgages at the time of the assessment. The effort to do this in the first assessment of property had under the original act resulted in great confusion and difficulty. It was impossible for the large corps of assessors, hastily brought together, to act intelligently in respect to the various questions arising, and the result was that the assessment rolls as finally prepared contained errors, duplications, and omissions which gave rise to a flood of claims requiring months of arduous work to straighten out.

All of the objections that can be urged against the taxation of mortgages as an interest in real estate, under the conditions prevailing in Porto Rico, apply with still greater force in respect to the taxation of credits and the allowing of deductions for debits. If this feature of the law was to be carried out with any pretense to accuracy and justice, it meant that what was equivalent to a bookkeeping statement had to be prepared, showing the assets and liabilities of each individual taxpayer. Nothing short of an expert examination of the books and verification of the statements of all the taxpayers would enable the department to secure proper returns. Such an undertaking, it is needless to say, was out of the question. Even those taxpayers who desired to comply with their full legal obligations were in doubt as to what returns they should make. All merchants carry on their books a large number of credits consisting of bad debts or ones upon which they expect to realize only in part. Evidently it would be an injustice to make them return all these credits and pay taxes upon them. The question of joint debts, obligations of estates, and scores of other points added to the complexity of the situation. In operation this provision of the law was thus a direct encouragement to fraudulent returns and worked an injustice to honest taxpayers.

There was still another objection to these two features that alone was of sufficient importance to warrant their elimination from the tax law. The work of assessing of property, real and personal, in an island like Porto Rico, where no adequate system of maps or other data exists, is at best an undertaking of magnitude and complexity. After all, the really important thing to be attained is a discovery of all real and tangible personal property and its proper valuation. Anything that tends to distract the attention of the assessors from this work means that it will be less efficiently done. There can be no doubt that the existence of these two provisions in the original law was very largely responsible for the unsatisfactory results of the first assessment. Not only was the field work of the assessors rendered so complicated that the latter were unable to devote the time necessary for the actual inspection of properties in order to secure their proper valuation, but the central office at San Juan was almost overwhelmed with the work arising from the necessity of straightening out errors committed by the assessors, of eliminating duplicate assessments, and of harmonizing inconsistencies. It was thus impossible for that office to concentrate its attention upon the more important work of examining critically the work of the assessors in respect to the valuation of the properties listed. In a word, the whole system not only worked inequitably, but presented difficulties that were un-

surmountable in the actual work of administration. The relief felt by the abolition of these two features of the tax law was immediate.

The fourth change noted was in the nature of a correction of what must have been an inadvertence in the framing of the law as originally passed. This law provided that "taxes upon personal property shall be a lien upon the real and personal property of the owner as soon as they become due." A moment's reflection will show that this attempt to make taxes upon personal property as soon as they become due a lien upon both the real and personal property of the owner is futile as regards the making of such taxes a lien upon personal property and undesirable as regards making them a lien upon real property. Personal property is constantly changing hands, and it is an impossibility to follow such property as it passes into the possession of new owners. In respect to real property, if the provision that personal taxes as soon as they become due constitute a lien against such property were strictly construed, no man could safely purchase a piece of property without first satisfying himself that all previous owners had paid their personal taxes. In operation, therefore, this provision of the law tended to cloud and make uncertain titles to property in the island. The law was accordingly amended so as to make it perfectly clear that each piece of real property should be separately assessed and taxed, and that the tax so imposed should be a lien against that property only; and the clause attempting to make the tax on personalty a lien against such property or against the real estate of the owner was repealed. The provision, however, was retained that after an attachment for delinquent taxes was actually taken out, such attachment should constitute a lien against all of the property of the delinquent in the same manner as an execution duly levied.

The fifth change—that of the abolition of self-assessment through sworn returns—was introduced in order that the general property tax law of the island might correspond in this respect to the most advanced opinion relative to the manner in which property should be assessed. It is now generally recognized by those who are called upon to administer tax systems that but little reliance can be placed upon the returns made by taxpayers themselves regarding the values of their properties, and that the effort to obtain such information under oath is a direct encouragement to dishonesty and perjury. The experience of Porto Rico furnished no exception to this general statement. It was found that not only was the effort to secure accurate information from taxpayers through the requirement of sworn returns productive of little results of value, but that it gave rise to a great deal of unnecessary friction and seriously lessened the value of the work of the assessors themselves. Taxpayers showed a great deal of irritation that after they had been called upon to submit sworn statements the treasury department should then take the position that these sworn statements were untrue. On the other hand, the assessors, instead of exercising their independent judgment regarding the values of properties, were too often improperly influenced by the taxpayers' returns which came before them for revision. There was a tendency either to accept them when they should not, or to apply the same rule to all; that is, to assume that the values fixed by all such returns were too low and to raise all values accordingly. The result was that in those cases where an honest return had been made values were im-

properly augmented. With these sworn returns before them, moreover, the assessors too often yielded to the temptation to revise them without actually inspecting the properties involved. This could not occur where the obligation rests upon the assessors of themselves valuing the property in the first instance. It is unnecessary, however, to comment further upon this point. The system of self-assessment through sworn returns is thoroughly discredited in the United States, and as applied in Porto Rico gave the same bad results that have been experienced under it wherever it has been tried.

This system was accordingly done away with, and instead the law now provides that all properties shall be directly listed and valued by the assessors. The result of such assessments are then, as elsewhere described, made known to the taxpayers by delivering to them copies of the assessment schedules as filled in, and if the latter are not satisfied with the return of the assessors an appeal can be made by them to the board of review and equalization. In practice this change to direct assessment has not only resulted in securing a better and more equitable valuation of properties, but has added greatly to the efficiency with which the machinery of assessments can be run.

The reorganization of the system by which appeals on the part of taxpayers against the work of assessors are heard and adjudicated has likewise resulted, not only in a great simplification of the machinery through which the assessment of property is obtained, but has given to the taxpayers a far greater degree of certainty that their complaints will be carefully examined on their merits than they had enjoyed under the old system. The old system, it will be remembered, required the creation of temporary boards of review in different parts of the island, from whose decision a further appeal could be made to the executive council. The results obtained under this system were unsatisfactory because, on the one hand, it was difficult to insure that the different boards of review would adopt the same standards of valuation, and because the executive council, with its changing membership and other duties, could not give adequate attention to this work. At best the machinery was complicated, imposed great expense and delay upon the taxpayers, and entailed a great deal of correspondence and other work upon the treasury department. This system was accordingly entirely abolished and in its place provision was made for a single reviewing authority known as the "permanent board of review and equilization." This board consists of five members: The treasurer of Porto Rico, who is ex officio chairman, the secretary of Porto Rico, the commissioner of the interior of Porto Rico and two other persons, natives of the island, appointed by the governor of Porto Rico with the advice and consent of the executive council. The Porto Rican members are entitled to remuneration for their services in a sum not exceeding $10 per day for attendance upon the board. Before this body come all appeals, and the board itself has authority, on its own initiative, to list and assess property that has escaped assessment by the assessors, to increase or decrease assessments, and to decide disputes arising out of the assessment of property.

Under the procedure established in the treasury department each appeal comes before the board as a prepared case, the papers in the case consisting of the detailed data sheet describing and valuing the property assessed as returned by the assessor, accompanied by such

remarks as the assessor desires to make explaining why he has arrived at the values fixed by him, a copy of the notification to the taxpayer of the action of the assessor, and the formal appeal of the taxpayer to the board, in which he sets forth in writing the reasons why he considers the values placed upon his property inequitable. Taxpayers also have the right to appear before the board in person or by attorney. The board thus has before it all the information that it is possible to present relative to each case and it can readily determine whether the values fixed correspond to the scale of values generally applied to other properties of a like character. In the great majority of the more important cases the Porto Rican members of the board have a more or less direct personal knowledge of the properties involved. In practice this system has shown that the taxpayers are given the fullest possible opportunity to be heard in their own behalf, and, in fact, each case can be and is carefully examined by the board on its own individual merits. At the same time the procedure is direct and economical, the expense entailed by the sittings of the board being insignificant, and all appeals being heard in two or three weeks.

Far and away the most radical and important change that has been made in the general property tax law as originally enacted consists, however, of the complete revision of the provisions of the law relative to the procedure or manner in which property shall be assessed and the organization of the force of assessors for the performance of this work. This change has resulted in giving to Porto Rico a system for the assessment of property which, so far as the writer is informed, differs fundamentally from that of any existing in the United States. For this reason and because the new system has given such excellent results in practice, it is believed that the motives dictating the change and the character of the new system created should be described with some particularity.

The system for the assessment of property as established by the original law followed as closely as circumstances would permit the system generally prevailing in those States of the Union that have a general property tax; that is, it provided for the general assessment of all property at one time and the subsequent revision of such assessment either annually or at stated intervals of years. Whatever may be the results obtained elsewhere, experience soon demonstrated that in Porto Rico it was impossible, under this system, to obtain anything like a satisfactory valuation of property for the purposes of taxation. The tax rolls of the island now contain the names of over 60,000 taxpayers, while the number of distinct properties considerably exceeds that number. Owing to the absence of good roads in many parts of the island, many of these properties are difficult of access, while to make the problem still more complicated there is a complete absence of maps, lists of real property, or other data ordinarily constituting the basis of any attempt to list and rate parcels of real estate. As has been elsewhere shown, it was necessary to organize a force of something over 250 assessors to make the first assessment, and nearly as large a force would be required in order to put through a general revision of assessment if such revision were attempted under the same system. Now, it is not only impossible to secure the services of so large a number of persons competent to perform the duties of assessors, but even if this could be done such a force

could not within the short space of a few months make that personal inspection of the properties of the island that is absolutely essential if their values are to be properly determined. At best, moreover, the system is one entailing an enormous amount of administrative work and is productive of great expense.

Were there any doubt about this system working badly it was dispelled by the poor results obtained in the effort to make a general revision of assessments in 1902. After the failure of this attempt it became evident that the only way in which a satisfactory assessment of property could be obtained and maintained was by providing that this work of valuing properties, instead of being hastily done in a short time by a large force of untrained officials temporarily engaged, should be performed methodically and carefully by a small corps of specially trained officials permanently employed and continuously engaged upon this work. To permit of the adoption of this method of procedure the law was accordingly changed so as to do away with the obligation of revising the assessment of all properties at the same time, and to provide that the work of assessing properties not already assessed and of revising existing assessments should be performed by members of the force of internal revenue agents permanently detailed by the treasurer as assessors for that purpose. The law did not fix the number of agents that should be so detailed, as it was deemed advisable to grant to the treasurer some discretion in the matter in order that he might increase or decrease the number according to the exigencies of the service. The law thus provides that as soon after April 1 of each year as is possible the assessors shall proceed to assess all those properties (1) which have not been previously assessed; (2) which have been assessed, but the revision of the assessment of which is requested by the owner; (3) which have been assessed, but the revision of which is requested by the municipal authorities of the district in which the property is located or by any citizen of Porto Rico, or (4) which have been assessed, but which in the opinion of the assessor should be revalued or reassessed for purposes of taxation. Under these provisions it will be noted that any party interested, either the taxpayer himself or the municipal authorities, or any citizen of Porto Rico, or the insular government, can demand the revision of the assessment of any property when it is believed that the existing assessment is an improper one, but that in all cases where there is no dissatisfaction the existing assessment need not be changed. After all appeals arising out of these new or revised assessments have been passed upon by the board of review and equalization, the existing tax rolls are corrected and revised by having the changes necessitated by these new and revised assessments incorporated in them. As thus revised and corrected they are then promulgated as the tax rolls of the next fiscal year.

Some of the more important advantages of this system should be pointed out. In the first place, the assessors instead of having, in the short space of two or three months, to inspect and value 60,000 properties, many of which are not in need of revaluing, are able to concentrate their attention upon the comparatively few properties concerning the values of which dissatisfaction exists, or which have changed hands, been subdivided, or have undergone changes in any other way. In this way not only can taxpayers who believe themselves to have been inequitably treated secure a prompt review of

prior action, but the government in the interests of the general public can immediately take note of all new improvements, of all changes in valuation that have taken place during the year, and of all cases of inequitable assessment that come to its attention in any way. Under this system, in a word, not only can faulty action of the past be promptly corrected, but the tax rolls can be kept constantly revised to date.

In this connection some account should be given of the steps taken by the department to insure that this work of revising assessments will be carefully and thoroughly done. The department has had prepared so-called data sheets calling for detailed descriptions of all of the more important classes of property in the Island. There are thus forms calling for the detailed description of cane lands, orange lands, coffee lands, tobacco lands, cotton lands, pasture lands, miscellaneous lands, urban real estate, suburban real estate, and personal property. Under the regulations of the department, which are rigidly enforced, it is obligatory upon every assessor personally to visit each property the valuation of which is to be revised and to fill in the corresponding descriptive data sheet. Space is given on these sheets for such remarks as the assessor may desire to make for the purpose of explaining any special circumstances influencing his decision. A copy of this detailed description and valuation of the property must be furnished the taxpayer in order that the latter may appeal from the decision of the assessor to the board of review and equalization if he feels that justice had not been done him. A special form is at the same time furnished him on which to make his appeal. All of these papers are transmitted to the central office and that office and the board of review and equalization thus has before it all of the information necessary in order to determine whether a proper assessment has been arrived at. In actual practice, the assessor usually makes the assessment of property as the result of a personal interview with the taxpayer and the whole matter is settled at once. In this way the taxpayer is given an opportunity to bring out any considerations affecting the value of the land which are in his interest and which tend to depreciate its value; while, on the other hand, the assessor can explain to the taxpayer that in fixing the value of his land, or other property, he is applying the same rate of valuation that is applied to other lands similarly affected and of the same character. This personal contact between the assessor and the taxpayer results in lessening in a very marked degree the number of appeals made against the acts of the assessors.

The data secured through the detailed description sheets, moreover, has a high statistical value. From it it is possible to determine the total number of acres, total value and average value per acre of each class of agricultural lands in the island as assessed for taxation, and the number, total value, and average value of the various classes of personal property. This information, when tabulated for a series of years, enables the department to determine not only the relative extent to which different classes of property are bearing the burdens of taxation, the changes that are taking place from year to year, but by comparing municipality with municipality and year with year to check up the work of the assessors so as to know whether the same standards of valuation are being generally applied throughout the island. The tabulation of this data for the three fiscal years ending

June 30, 1905, 1906, and 1907 has been completed during the past year and the results are given in a series of tables appended to this report. As far as is known there is no State in the Union which presents for a series of years equally complete detailed statistics relative to the assessment of property for purposes of taxation.

The greatest advantage of the new system, however, lies in the fact that the work is performed by a corps of men specially selected for this purpose, who constantly become more and more fitted for their work as they become conversant with methods of procedure and property values on the island. Being continuously engaged in this work, they acquire a personal knowledge of properties in their district, note the erection of new factories and houses, the opening up of new plantations, the development of existing properties, etc. The possession of such a permanent force also confers another important advantage upon the department in the administration of the law. Great trouble had been experienced under the old system from the fact that when questions relative to the proper assessment of properties arose the assessor who had made the valuation was no longer in the service and could not be called upon for explanations. Under the present system the department not only has at hand the officials who performed the work, but has competent persons that it can always detail for the making of special investigations and reports.

The creation of a permanent corps of assessors also rendered possible the introduction of another novel feature which has contributed very materially to the successful operation of the general property tax law. This feature consists of the granting to the assessors of all of the powers possessed by collectors of taxes to enforce the payment of delinquent taxes by proper attachment proceedings and sale, and thus to make use of these officials as special agents to compel the payment of delinquent taxes. The work of assessment proper is performed during the first half of the calendar year. After the assessment rolls are prepared and the tax receipts are in the hands of the collectors for collection the services of the assessors are available for other purposes. The department has pursued the policy of detailing these assessors, after this work of assessment proper has been concluded, to perform what is termed liquidation work in those municipalities where there is the largest amount of delinquent taxes. In these municipalities the assessors carefully go over the assessment rolls for all fiscal years prior to the current year and note all taxes remaining unpaid. They then proceed to investigate each case and, where it is possible for the taxpayer to pay, enforce payment by proper attachment proceedings and sale. Where the property can not be discovered the department is notified of the fact in order that the tax rolls for the next year may be corrected accordingly. In doing this work the department accomplishes several objects at the same time. It secures the payment of delinquent taxes; it eliminates dead material from the tax rolls; it brings to light errors that have been made in the way of duplicate assessments or the assessment of properties in the name of other than the true owner, and furnishes the data upon which to make the proper correction; and brings to the attention of the assessor many cases where properties have been improperly valued, while furnishing him with the data and information to enable him subsequently to revise such assessment; and, finally, it enables the department to determine the extent to which the failure

to collect taxes has been due to the lack of energy on the part of the collectors or to the economic conditions of the taxpayers.

It is difficult to exaggerate the benefits that have resulted from the introduction of this system of having the work of revising assessments a permanent instead of a periodical undertaking, of having the work done by a trained corps of officials constantly employed, and of making use of these officials for the enforcement of the payment of delinquent taxes. The system has now been in force a number of years. On an average over ten thousand properties are revised each year. Monthly reports are obtained from the registrars of property of all transfers of real estate and all properties so transferred are invariably placed on the list of properties, the assessment of which is to be revised during the year. The assessors keep note of all improvements or changes in properties taking place in their district, and in this way the tax rolls are undergoing a constant process of revision so as to make them correspond to existing conditions and insure that all properties will be assessed to their actual owners. The fact that the early feeling of animosity against the property tax and the flood of appeals against the action of assessors that formerly marked each assessment have now almost entirely disappeared, notwithstanding the fact that the assessed values of properties have been steadily increased, is an evidence of the smoothness with which the machinery of assessment as now organized works. As regards the payment of taxes, moreover, it is doubtful whether any other country can show a record as favorable as that of Porto Rico. Appended to this report, and elsewhere commented upon, are tables showing the amount and per cent of taxes delinquent in each municipality since the introduction of the general property tax. From these tables it will be seen that property taxes are collected almost to the last cent. When one takes into account the fact that Porto Rico is almost exclusively an agricultural community and one in which there is comparatively little accumulated wealth, this record is little short of remarkable.

The modification of the law as first enacted by which the distinction between collectors and deputy collectors is done away with, and the collection service is reorganized so that each municipality may have its own collector of taxes reporting directly to the treasurer, is a change of greater importance in the system for the administration of the general property tax than would at first sight appear. The change has meant the thorough reorganization of the entire machinery for the collection of taxes, the reporting of collections, and the system of keeping the necessary books of accounts and records. It has rendered possible a very great reduction in the amount of work to be performed both by the collectors of taxes themselves and by the bureau of property tax in the central office, and has simplified enormously the whole work of collecting and accounting for the collection of taxes.

The general revenue law as first adopted provided for the division of the island into not to exceed nine collection districts, with a collector in charge of each, and a further subdivision of these districts into 27 subdivisions, each in charge of a deputy collector. The deputy collectors, though appointed by the treasurer, were subordinate to the collectors and, generally speaking, had to be communicated with and

to make their reports through the collectors. In addition to this force of collectors and deputy collectors, provision was also made for the appointment of stamp agents to sell internal-revenue stamps in those municipalities in which there was neither a collector nor a deputy collector, such stamp agents receiving their compensation in the form of a percentage upon the value of stamps sold. This system seems to have been established in imitation of the internal-revenue system of the Federal Government of the United States. Careful examination, however, will show that the work to be performed by the collectors in Porto Rico differs radically from that performed by the collectors of internal revenue in the United States. In the latter country the collectors are concerned with the administration of a system of excise taxes while in the former their duties pertain almost wholly to the collection and enforcement of the payment of property taxes. The two services, in fact, have almost nothing in common, except that use is made of the collector of taxes in Porto Rico to sell internal-revenue stamps over the counter.

In the United States the extent of territory and the magnitude of operations are such that from an administrative standpoint it is desirable that some decentralization of supervision and control should exist. In Porto Rico the territory to be covered is so small and the conditions in each district are so well known that there is no necessity for the delegation of such work of supervision. On the contrary the problems of administration are such that control should be exercised as directly as possible. As the property tax, moreover, is chiefly one for municipal purposes it is desirable in the extreme that each municipality should, as far as possible, be treated as a distinct unit as respects all operations from the first assessment of property to the final collection of taxes due. The fundamental objection, however, to the system of collectors and deputy collectors lies in the fact that it means the establishment of an unnecessary complicated system and the consequent performance of a large amount of work that might be avoided. Under that system as first organized in Porto Rico, not only was each deputy collector supplied with a copy of the tax rolls for his district but a duplicate of such roll was also supplied the collector. A third copy of the rolls also had to be prepared for the use of the general office. The amount of labor involved in preparing these three copies of the tax rolls can be seen when it is stated that such rolls embrace over 60,000 names, and for each name there must be given the address of the taxpayer, a description of the property assessed, and the amount of the assessment and of taxes pertaining to such property, beside other data.

As deputy collectors were presumed to be subject to the authority of the collectors, they were, furthermore, required to report all collections made to the latter in addition to rendering similar reports directly to the treasurer, and the collectors in turn had to make their reports to the department include not only collections in their own districts proper but in all deputy collectors' districts under their supervision. It is evident, thus, that this system required almost all records and reports to be prepared in duplicate or triplicate and thus more than doubled the amount of work that had to be performed. If, now, the really essential work to be performed by the collectors is examined, it will be found that all that is required is that the central office shall make out one copy of the assessment rolls and that

from such assessment rolls shall make the corresponding tax receipts, which must be placed in the hands of the collectors for collection. These officials then have nothing to do but to collect the taxes called for by the receipts and at stated intervals report such collections to the central office in order that the corresponding credits may be given to the taxpayers making payment. No purpose is served by furnishing the collectors with a copy of the tax rolls, for the tax receipts in effect give all the information contained on the tax rolls, and no additional check is obtained by having these collections reported through collectors instead of directly to the treasury department.

By having reports made directly, the treasury department keeps constantly in touch with each collector and thus knows at all times how the work of collection is going on in each municipality. It is difficult to describe how greatly the system of collecting taxes has been simplified and the whole service made more efficient and economical by the change. Particularly have the benefits of this system been felt in respect to that part of the system having to do with the enforcement of the payment of delinquient taxes through attachment proceedings and sale. The establishment of this system, moreover, made it possible to do away with the employment of stamp agents, who received their remuneration in the form of a percentage upon the value of stamps sold. Under the system as now organized, it will be noted that practically all clerical work is performed and all records are kept in the central office, the collectors themselves thus being relieved of practically all duties except those of receiving the money from taxpayers and surrendering to them the corresponding receipts, and of selling internal-revenue stamps over the counter. The desirability of thus reducing to a minimum the amount of work to be performed by the collectors and of simplifying their duties in every possible way is especially great in Porto Rico, where much difficulty is encountered in securing competent officials for important positions.

In connection with this account of the reorganization of the collection service, it is of interest to state that the card-ledger system has been adopted in the treasury department for the keeping of accounts of the individual taxpayers. An account is opened up with each taxpayer on a separate card, and as each successive tax roll is prepared he is charged on this card with the amount of taxes assessed against him. From the bimonthly reports of collections made by the collectors taxpayers are given credits on these cards for payments made. This system not only obviates the necessity of opening up a new set of books each year, and allows of the addition of new names and the elimination of the names of those taxpayers whose names, on account of death or other reasons, should be taken from the tax roll, but also permits the department to determine at any time and at a moment's notice exactly the condition of the account of each taxpayer. The use of carbon copies and of flat filing, according to the vertical system, has at the same time been introduced in respect to all papers relating to the assessment of properties. These papers bear the same number as appears upon the tax rolls and tax-ledger cards. It is thus possible at a moment's notice to follow through the whole record of any taxpayer from the original assessment of property as contained on the detailed data sheet, the appeal of the taxpayer to the board of review and equalization, and the action of the board upon such appeal where an appeal is made, the listing of such property on the tax rolls,

the entry of the proper charge on the tax-ledger card, and the final payment of the tax.

Some mention should also be made of the policy that has been pursued in respect to the selection and promotion of the 60 collectors of taxes that are now in the service. The compensation of these collectors varies all the way from $480, in the case of the smaller municipalities, to $2,000, in the case of the more important. In making appointments to this service the policy has been pursued of paying no attention to the matter of the political affiliations of the applicants or of any consideration other than that of moral and technical qualifications for the position. As vacancies occur in the positions paying the higher rates of remuneration they are filled by promoting collectors from positions carrying a smaller remuneration, and the selection of the particular collectors to be promoted is made strictly according to merit, regard being had to the manner in which the collectors have performed their duties, their length of service, and general qualifications. Original appointments are with rare exceptions made to positions carrying the least remuneration. The idea has been to establish the principle that the collection service offers a definite career with opportunities for advancement according to merit. This policy has given excellent results in practice. It has not only enabled the department to secure a higher class of officials for original appointment than otherwise could have been obtained, but it has offered a constant incentive to collectors in the service to perform their duties in an efficient manner in order to earn promotion. The fact that the department can show such a phenominally good record in respect to the prompt collection of taxes must be attributed in no small degree to the constant encouragement that this system offers to collectors to use their best efforts.

The modifications introduced into the law relative to the right of taxpayers to redeem real property which had been sold for taxes consists of the lengthening of the redemption period from ninety to one hundred and eighty days after the date of the sale, of the extension of the right of redemption to persons who had a mortgage or other real interest in the property, as well as to the former owners and their heirs and assigns, and of the insertion of the special provision that all such persons whose real property, or property in which they had an interest, had been sold for delinquent taxes and had been bid in in the name of the people of Porto Rico since the enactment of the law might redeem such property within one year from March 14, 1907.

It was found in practice that in a good many cases taxpayers were allowing their properties to be sold for taxes and having such properties bid in in the name of relatives, or other persons acting for them, in order to cut out mortgages. The law as amended thus permits persons who own mortgages on real property sold for taxes to take over such properties, if they desire to do so, upon the payment of all taxes and costs. The special permission giving to former owners of property which had been sold for taxes and bid in in the name of the people of Porto Rico, or to persons having an interest in such property, the right to redeem such property within one year from the date of the act containing this special provision was granted owing to the fact that the insular government, in enforcing the payment of taxes, had acquired a considerable number of

properties of which it could make no effective use, and which, on account of the greatly increased values of property in the island that has taken place during recent years, it was believed, would be gladly redeemed by former owners or persons having an interest in the property if they were granted an opportunity to do so. This expectation has been justified. Upon the passage of this provision the Department notified all persons whose property had been sold and bid in by the people of Porto Rico relative to the right that had been granted them, and a very considerable proportion of such persons immediately availed themselves of such right and redeemed their properties by the payment of all taxes and penalty charges due. In operation, therefore, this provision was beneficial both to the taxpayers and to the government by having this property again restored to the tax rolls.

No special comment is required regarding the amendment of the law so as to provide for the creation of a single bureau to have charge of the entire administration of the property tax system. As the system was first organized, provision was made for two distinct services, a bureau of assessments and a bureau of tax law revision. Later the attempt was made to distribute the work between the two bureaus of assessment and of accounts, the former having charge of the assessment of property and the latter of the collection of taxes. This, however, worked badly as it required constant communication between the two bureaus and it was not always easy to locate responsibility or determine which bureau should have direction of a particular class of work. Provision was consequently made for the creation of a single bureau that should have charge of the entire system from the first assessment of property to the final collection of the taxes. In practice this centralization of the work in one bureau has made it possible to systematize methods of work and control the whole system far more efficiently than under the old practice.

From the consideration of the general property tax, we now turn to a description of the system of excise taxes that was created and the modifications that have been introduced into such system. Although the changes made in this system of taxes have not affected so materially the system itself, as was the case in respect to the general property tax, they are, nevertheless, of importance. Especially is this true in respect to the changes affecting the machinery for the administration of the tax.

The system of excise taxes as established in Porto Rico was modeled closely after that of the Federal Government of the United States so far as its general principles are concerned, but differs radically from that system in that it does not provide for the refinements of administration that are there practiced. Provision was made for three schedules known, respectively, as schedule A, schedule B, and schedule C. Schedule A provided for the payment of specific duties on distilled spirits, beer, wines, cigars, cigarettes, manufactured tobacco, matches, playing cards and olemargarine, and ad valorem duties on proprietary and medicinal preparations, patent medicines, toilet articles, perfumeries, cosmetics, and arms and ammunition, whether any of these articles were manufactured in or imported for consumption into Porto Rico. Schedule B provided for a schedule of license taxes upon dealers in, or importers of, the articles enumer-

ated in schedule A. Schedule C imposed moderate documentary taxes on a few selected classes of documents, the most important of which were those evidencing custom-house entries and those attested by notaries or registered by registrars of property. The rates imposed by schedule A were, in general, about one-half of those imposed by the Federal law in the United States. The license taxes were exceedingly moderate, running from $4 per annum, upon retail dealers, to $80 per annum on wholesale dealers in distilled spirits. The highest documentary tax was that of $1.50 on the original of each instrument attested by a notary or recorded by a registrar of property.

For the administration of this system the law made provision for the appointment of a force of internal-revenue agents, who should have the same general powers as those possessed by revenue agents in the United States; authorized the treasurer to prepare and promulgate regulations that should have all the force of law; and provided for the usual penalties of imprisonment and fines upon violators of the law.

Characteristic features of the system first established in pursuance to this law were, first, the imposition of a higher tax or deferential upon excise goods entering the island from foreign countries than was paid by similar goods manufactured in the island or imported from the United States; second, the adoption of the practice of having taxes paid by fixing stamps to invoices showing the shipment of taxable goods from the place of manufacture or of the receipt of imported goods instead of upon the packages themselves containing the goods; and, third, the effort to enforce the law, not only by requiring manufacturers and importers to keep proper books and by inspecting their plants, but by attempting to exercise a supervision over all persons transporting dutiable goods from one place to another, and of the dealers, wholesale and retail, subsequently handling such goods.

This system, as has been stated, has been retained with but few changes in respect to the inclusion of the articles taxed and of the general principles upon which the law is framed. Numerous modifications, however, have been introduced affecting certain phases of the law, and especially those provisions having to do with its administrative features. Following is an enumeration of the more important changes that have been introduced in the six years since the law was enacted:

(1) The increase of the rates imposed by schedules A and B for the purpose of making these schedules more productive;

(2) The abolition of the tax upon oleomargarine, compounded liquors, manufactured tobacco other than cigars and cigarettes, and of the documentary tax of $1 on custom-house entries;

(3) The abolition of the deferential or higher rate of tax on goods imported into the island from foreign countries;

(4) The establishment of a schedule of license taxes upon all manufacturers of excise goods analogous to that imposed upon dealers and importers of such goods;

(5) The adoption of the metric system in the statement of the rates of taxation and in the administration of the law, in place of the English system of weights and measures;

(6) The establishment of a system of administrative fines under which the treasurer is authorized administratively to impose fines of

not to exceed $10, in any one case, upon persons failing to comply with the rules and regulations of the department or guilty of minor infractions of the law;

(7) The great amplification of the powers of the treasurer in respect to his power to supervise and control distillers and manufacturers and importers of excise goods;

(8) The grant to the treasurer of authority to permit of the withdrawal of denatured alcohol, spirits intended for use as fuel or in the arts, without the payment of taxes, under such regulations as he may provide;

(9) The grant to the treasurer of authority to establish, under regulations to be promulgated by him, bonded warehouses; and

(10) The repeal of the provisions assigning a part of the proceeds of excise taxes to the municipalities, as elsewhere described, in order that the system of excise taxes might become one exclusively for insular purposes.

The reason for these various changes can be briefly stated. The increase in rates was made for the purpose of obtaining an increased income. This increase was especially desirable in order to permit of the conversion, as rapidly as possible, of the general property tax into one exclusively for municipal purposes. As a result of this increase, and also in consequence of improved methods of administration and the increase of prosperity in the island, the receipts of excise taxes have more than doubled during the past six years; and, as elsewhere stated, it is believed that the time has now arrived when the property tax can be turned over wholly to the municipalities. The rates of excise taxes as provided for by the law now in force are shown in the following statement:

RATES OF EXCISE TAXES.

Schedule A.

Distilled spirits (per liter)	cents	26
Beer, lager beer, ale, porter (per liter)	do	6
Wines (per liter)	do	6
Champagne (per liter)	do	27
Cigars (per hundred)	do	20
Cigarettes (per thousand)		$1.10
Playing cards (per pack)	cents	3
Medicinal preparations, patent medicines, etc. (per cent ad valorem)		5
Arms and ammunition (per cent ad valorem)		40
Matches (per gross of boxes of not over 100 sticks each)	cents	20
Matches (in boxes containing more than 100 sticks, per 1,000 matches)	cents	4

Schedule B.

	License per quarter.
Manufacturers:	
Distillers	$25.00
Rectifiers	25.00
Manufacturers, stills	5.00
Manufacturers, cigars	1.00
Manufacturers, cigarettes, employing machinery	100.00
Manufacturers, cigarettes, employing hand labor only	1.00
Manufacturers, perfumery	1.00
Wholesale dealers:	
Distilled spirits	25.00
Beers or wines	12.00
Arms or ammunition	12.00
Cigars or cigarettes	12.00
Perfumery	12.00

	License per quarter.
Retail dealers, liquors:	
First class: Saloon, bar, café, hotel, etc	$7.00
Second class: Grocery store, saloon, bar café, etc	4.00
Third class: Country stores, peddlers, etc	2.00
Retail dealers, cigars or cigarettes:	
First class: Saloon, bar, café, hotel, etc	5.00
Second class: Grocery store, saloon, bar, café, etc	2.50
Third class: Country stores, peddlers, etc	1.50
Retail dealers or peddlers, perfumery, all classes	1.00
Retail dealers or peddlers, arms or ammunition, all classes	10.00

Schedule C.

1. On each original instrument or document attested by a notary public or recorded by a registrar	1.00
2. On each copy of such original instrument or document	.50
3. On each registration or record of such instrument or document or copy thereof	.50

The change made in the way of discontinuing the taxation of certain articles was made because the receipts obtained from these sources did not compensate for the expense and trouble incurred in their collection. It was believed that by eliminating these items from the schedule, the loss in revenue could be more than compensated for in consequence of the internal-revenue agents being relieved from work in connection with the collection of such taxes, and thus being able to devote their whole attention to the enforcement of the system as it applied to the more important sources. Particularly was this true in respect to the provision for the taxing of compounded spirits. The law as originally enacted provided for the payment of an additional tax of 40 cents a gallon on liquors made from distilled spirits by compounding or adding other ingredients such, for instance, as where anise, arrack, punch, imitation brandies, whiskies, etc., were made from rum as a base by rectifying and adding other substances. No provision of the law gave the department more trouble than this, or caused more friction between taxpayers and the department. Under the conditions of manufacturing and distilling in the island, it was almost impossible in many cases to determine whether spirits had undergone such alteration as would bring them under the provision of this special tax. This was particularly the case where the compounded article was made in connection with the distillation of the spirits by what was known as a continuous process. The collection of this tax, moreover, required the supervision of a very large number of small establishments, as the custom was for drug stores and other establishments to buy the spirits and convert them into various liquors by the addition of flavoring extracts, coloring matter, and other substances. The repeal of this provision has greatly simplified the administration of the law. As now framed only the spirits as originally distilled are taxed. This tax is paid at the moment the spirits are withdrawn from the establishment and after that no effort is made to follow the spirits into the hands of merchants or other persons. The department and revenue agents can thus concentrate their attention upon the supervision of the distilleries instead of having to inspect and control a large number of other establishments.

Other articles placed upon the free list were manufactured tobacco other than cigars and cigarettes and oleomargarine. This action in respect to the first named was taken because it applied only to smok-

ing tobacco, snuff, etc., of which practically none is produced or consumed on the island, and to twist tobacco used for chewing purposes, which is manufactured chiefly as a household industry in such small quantities and by such a large number of persons that the attempt to collect the tax upon it far exceeded the returns obtained. Oleomargarine was placed on the free list because almost no income was derived from that source and because it was believed that, owing to the fact that little or no butter is made on the island, it was unwise to restrict the importation of this article, for which, if it could be obtained at a reasonable price, a certain legitimate demand existed. The differential imposed upon excise goods imported from foreign countries was abolished because it, in effect, constituted an import tax. It is a question whether such tax would be sustained, if contested, in the courts, but even if legal it is a violation of what was undoubtedly the intention of Congress that the island should obtain its revenue from a system of internal taxation, and not by the attempt to tax specially goods entering the island from foreign countries.

The imposition of license taxes upon manufacturers and importers of excise goods was made chiefly because, through the operation of such taxes, the enforcement of the law could be more efficiently and easily secured. The issuing of such licenses gives to the department a record of all establishments authorized to manufacture or import articles covered by the excise schedule. The power to revoke such licenses in case of fraud or refusal on the part of their holders to comply with regulations also places in the hands of the treasurer a powerful weapon to compel strict compliance with the law by all distillers and manufacturers of excise goods. As additional income was a secondary consideration, the rates of these licenses were made very low. They are payable quarterly, and are for each quarter: For distillers, $25; rectifiers, $25; manufacturers of stills or parts of stills, $5; manufacturers of cigars, $1; manufacturers of cigarettes employing machinery, $25, and manufacturers of cigarettes employing hand labor only, $1.

The change from the English to the metric system of weights and measures was made because the latter is the legal system of weights and measures in the island. The whole situation of affairs in the island as regards weights and measures is in an unfortunate condition, as a number of different systems are in current use. It was thought that the government itself should at least set the example of making use of the system established by law. No difficulties were encountered in making the change.

Provision was made for the establishment of administrative fines in order to give to the treasurer power to enforce rigid compliance with administrative rules and regulations without having to resort to the courts in all such cases. Many of these infractions of the regulations were due to inadvertence or carelessness, and in such cases the arrest of the offenders and their prosecution in court resulted in a punishment out of proportion to the offense committed, while entailing a great deal of work upon the department and unnecessarily burdening the courts of the island. At the same time these violations of the regulations interfered seriously with the due administration of the law, and it was necessary that they should be prevented in some way. Although the treasurer thus has power to impose fines of not exceeding $10 in any one case, the persons fined can, if they desire,

refuse to pay the fine, in which case the matter must be taken up before the court. In practice this system has given excellent results.

Much the most important of all of the changes made in the excise tax law, from the standpoint of administration, at least, is that by which a complete and radical revision has been made of all of those portions of the law setting forth the powers of the treasurer in respect to the supervision and control of the manufacture of excise goods. In order to secure a due administration of the law and to prevent fraud, two principles of control are possible—that of attempting to insure due compliance with the law through the deterrent effect secured by the prosecution and punishment of violators of the law, and that of so organizing the system of supervision and control by the government that the commission of fraud in the first instance is rendered difficult or impossible. In the revenue law as first framed chief reliance was placed upon the first principle—that of securing enforcement of the law through the detection and punishment of fraud. It needs no argument to show, however, that it is far preferable, if possible, to compel persons manufacturing or importing articles subject to the payment of excise taxes to conduct their business in such a way that opportunities of evasion are reduced to the minimum; in other words, to depend upon the principle of prevention rather than of punishment. To secure this end it was essential that the department administering the tax should have large powers, not merely of supervision and inspection, but of determining in the first instance the exact manner in which manufacturers of articles should locate, equip, and operate their plants. This means, to put it plainly, that the government should have the power to direct how such manufacturers should conduct their business. At the time the original law was enacted the legislature was unwilling to place such large powers in the hands of the treasurer. Later, however, it became convinced of the necessity for such provision, and the law has been changed accordingly. While not eliminating in any way the penal provisions of the act, new sections have been inserted, which set forth in the most precise and definite way the authority of the treasurer to regulate the manner in which establishments for the manufacture of excise goods shall be located, equipped, and operated.

The extent of the powers of the treasurer in this respect can be seen by the reproduction of the section of the act bearing directly on this point. This section provides that "The treasurer of Porto Rico shall at all times have power to compel any person engaged in the business of distilling, rectifying, tobacco manufacturing, or manufacturing any article subject to a tax to make such alterations in stills, utensils, boilers, vats, tubs, pipes, and apparatus in general as he may think necessary for the protection of the people of Porto Rico against fraud, and may require each such person to install such notice boards, measuring apparatus, tubes, tanks, locks, receptacles for the finished or partially finished product, and other things as in his judgment may be necessary. The treasurer shall have the power to determine size and character of receptacles and packages in which merchandise taxable under this act shall be stored within or removed from the factory, and may compel such packages and receptacles to be marked with such marks and numbers, and such marks and numbers to be obliterated at such a time and in such a manner as he may by regu-

lations prescribe. The license of every person failing or refusing to comply with the requirements of the treasurer of Porto Rico with respect to such alterations or with respect to the size and character of the receptacles and packages, and marks and numbers, may be revoked by the treasurer of Porto Rico." Other sections amplify still further these powers in respect to the determining of the location of distilleries, tobacco factories, and other establishments, and the manner in which the actual operations of manufacture shall be carried on.

Taking advantage of the powers thus given, regulations have been prepared and promulgated, setting forth in detail the conditions that have to be complied with by all distillers and manufacturers of tobacco in the installment and operation of their plants. As regards distillers, the central feature of these requirements is that the apparatus must be so set up and operated that the distilled liquor must be conveyed to a large receiving tank or other receptacle from which it can only be withdrawn through a locked faucet, the key to which is held by the revenue agent of the government. This requires that all bolts or other parts which intervene between the still proper and the receiving tank must be sealed to the satisfaction of the government. The distiller himself is thus unable to get at the spirits distilled, except as drawn from the tank under the supervision of the government agents. The daily product is noted by the distiller in his stock book and the tax is paid by the affixture of stamps to an invoice as the spirits are taken from the tank. The department requires plans of all distilleries submitted to it and these plans must be approved before operations are begun, and thereafter it becomes the main duty of the revenue agents to see that no modifications, except as duly authorized, are made in the equipment of the plant, and that all requirements regarding the manner in which the plant shall be operated are duly complied with, and to be present and see that the proper amount of stamps are affixed to the invoice and canceled whenever the distiller desires to withdraw spirits from the tank. After spirits are once withdrawn and shipped from the establishment no effort is made to follow such shipments into the hands of retail dealers or consumers.

In the past the greater part of the time of the agents used to be taken up with patrolling roads and trails for the purpose of inspecting goods being transported, so as to see that they were accompanied by proper invoice, and in inspecting mercantile establishments for the purpose of seeing that no taxable goods were in the hands of merchants for which a proper invoice could not be shown. Under the new system the agents are relieved of all this work and are thus able to devote their attention to the inspection and control of the distilleries and tobacco factories proper, and consequently to exercise a far more rigid supervision over their operations than was formerly possible. So well has this system worked that it is believed at the present time there is scarcely a drop of distilled spirits manufactured in or imported into Porto Rico that does not pay the tax, while the increased receipts obtained from the tax on cigars shows that the law, as regards this article, is enforced far more rigidly than before. At the same time the system has resulted in a very marked diminution in the number of prosecutions for fraud against the revenue law. While formerly the courts were flooded with revenue cases, they now

have comparatively little work of this character. At the same time, the merchants and shippers of goods have been relieved of the vexatious system of inspection and examination to which they were formerly subjected.

Mention in this place should be made of another important change in respect to the administration of the law which was accomplished through administrative action by the department. This change consists in the requirement that taxes upon cigars shall be paid by the affixture of revenue stamps to the package as is the practice in the United States, instead of having such stamps affixed to the invoice. This change also has given good results in practice and has undoubtedly resulted in a more complete collection of taxes due.

No special statement is required of the reasons dictating the incorporation in the law of provisions authorizing the treasurer to exempt denatured alcohol and spirits intended for use in the arts from the payment of taxes and to establish bonded warehouses. The necessity for both of these provisions originated subsequent to the time when the revenue law was first enacted. In pursuance of this authorization regulations covering these two points have been drafted and promulgated.

In the pages immediately preceding, the attempt has been made to describe the character of the revenue system first established by the present civil government and the more important features in respect to which it has subsequently undergone modification. The enacting and perfecting of such a revenue law, however, constituted but one phase of the general problem of reorganizing the financial system of the island. Other phases scarcely less important, and in some respects more difficult of proper treatment, were the organization of the treasury department for the administration of the law and the performance of the other varied duties intrusted to the treasurer, the adoption of proper methods of account and bookkeeping, the devising of all the forms, regulations, and modes of procedure required in order that these duties might be economically and efficiently performed, etc. Particularly was the framing of regulations, having the force of law, setting forth the duties and obligations of taxpayers and of instructions to collectors, assessors, and revenue agents, an undertaking of magnitude. As far as possible, the effort has been made to have every step that has to be taken in the administration of the tax system covered by printed forms, and the modes of procedure clearly set forth in printed rules and regulations. This was a work, it need scarcely be said, that was not performed in a short time. Almost every day's experience brought to light features in respect to which improvements could be made and methods that could be simplified and made more direct. Undoubtedly future experience will reveal many other opportunities for improvement. The work of giving to the treasury department a definite organization and of reducing the practice and procedure in respect to the administration of the revenue system to fixed forms and definite rules and regulations may, however, be said to have been accomplished.

As at present organized the treasury department embraces six distinct services: (1) Office of the treasurer proper; (2) bureau of accounts; (3) bureau of property taxes; (4) bureau of excise taxes; (5) bureau of municipal finances, and (6) bureau of disbursements. An analysis of the various functions of the treasury department will

show that they all fall logically within the province of one or the other of these bureaus. The office of the treasurer proper constitutes the administrative unit where all correspondence is received, opened, properly recorded and distributed for action among the other bureaus. This office also has charge of all general matters such as applications for positions, appointments, correspondence with the heads of other departments and matters requiring the direct attention of the treasurer himself. In this office, also, all miscellaneous duties are attended to which are not of sufficient importance to warrant the creation of a special service for their performance. The bureau of accounts has charge of all matters relating to bookkeeping and accounting. The bureau of property taxes has charge of all matters relating in any way to the administration of the general property tax from the first assessment of property to the final collection of the taxes. In the same way the bureau of excise taxes has exclusive charge of the administration of the excise-tax system. The bureau of municipal finance constitutes the service through which the treasury department administers the system of uniform accounting and reporting by municipalities, that will be elsewhere described, as well as the service through which all other matters relating to municipal finances are attended to. The bureau of disbursements, as indicated by its name, is a service through which payments of salaries and claims for all branches of the government are made after such payments have been properly audited and passed upon by the auditor.

In giving to the department this organization the principle has been followed of segregating the work of the department among bureaus in such a way that each will have its definite and distinct category of work to perform, and of having each bureau operate as a distinct service, except as correlated with each other through the central office of the treasurer proper. In this way responsibility is definitely located, direct action is secured, and duplication of work avoided. The same principles have been followed in the apportionment of the work within the bureaus by the creation, through administrative action, of divisions and the assignment of definite tasks to such divisions or individual employees. Appended to this report is a statement showing the number of the employees and their compensation as provided in the budget for the fiscal year ending June 30, 1908. This statement shows at a glance the organization of the department and the force of employees required for the performance of each class of duties. In this connection it is gratifying to state that notwithstanding the fact that the work of the treasury department has steadily increased from year to year, it has been possible by simplifying methods so to organize and conduct the work of the department that each year during recent years a smaller appropriation has been requested and granted than in the year preceding.

Although it would be out of place in this report to enter upon any extended description of the details of the administrative procedure and methods employed in the department, the action taken in respect to the performance of one class of work has been, it is believed, of such importance as to warrant its careful description. Reference is had to the efforts that have been made to revise the system of official bookkeeping so that it may be possible from the books of the department to present, not only the formal statements showing the total of

treasury operations during the year, but accurate statements showing real receipts and expenditures in such a way that they may be easily comprehended by all persons whether they have a technical knowledge of bookkeeping operations or not.

The purpose of government accounting may be said to include the two objects of, first, having all the financial transactions of the government so recorded that a due accounting may be had at any time of all moneys entering or leaving the public treasury, and, second, of permitting the presentation from time to time of data showing the nature and extent of such transactions. In the past, systems of public accounting that have been organized in the United States have apparently had in view only the first consideration. The result has been that although the published reports of auditors and treasurers of public bodies present full and detailed statements of the bookkeeping operations of their respective governments, they do not present such statements in such a form that it is possible even for the skilled accountant to determine from them what have been the real income and expenditures proper of the government as distinct from the sum total of the items appearing upon the receipt and disbursement sides of the ledger. Thus, rarely is a clear distinction made between merely bookkeeping transactions and those that represent the real receipt or disbursement of money, or between the ordinary receipts and expenditures of the government and those receipts and expenditures which pertain to special funds or trust funds. The result is that only in exceptional cases can a taxpayer or student determine from the published statements of treasurers and auditors of public bodies what have been the real incomes and expenditures of the governments to which the statements relate, or the particular sources from which such incomes were derived or objects for which such expenditures were made.

Exactly the distinction that it is here desired to make between statements showing gross receipts and disbursements and actual net income and expenditure of a government can be seen by reference to the two tables appended to this report, entitled "Receipts and disbursements of the insular government of Porto Rico under civil government, May 1, 1900, to June 30, 1907," and "Actual net income of the insular government by main categories, July 1, 1901, to June 30, 1907." The first of these two statements is prepared from data taken from the monthly account current rendered by the treasurer to the auditor. In this table every item entered on the treasurer's books as a receipt or disbursement figures. Thus, for example, if a transfer was made at any time from one item to another as, for instance, from ordinary funds to trust funds, that item would appear as a payment from the funds from which it was taken and as a receipt to the fund to which it was carried, although it is evident that in such a case the insular treasury, in fact, neither received nor made any payment. In the same way all taxes collected by the insular treasury, on behalf of municipalities, figure on the receipt side of the statement as income and on the expenditure side as outgo, although in respect to this transaction the insular treasury has acted merely as an agent and has profited in no way in the sense of receiving a real addition to its funds, nor has made any real expenditure. There are very many other transactions which, in like manner, swell both sides

of the account. The result of this practice is that the table in itself furnishes little or no real information regarding what have been the income and expenditure of the government. It is, in other words, a purely bookkeeping statement constituting a necessary feature of the system by which the treasurer is held to accountability for all moneys received and disbursed by him, and by which a proper record is kept of all bookkeeping transactions. In the second table, all of these purely bookkeeping items, as well as all those relating to the handling of trust funds have been eliminated, with the result that this table presents exact information regarding moneys that have actually entered the treasury in the payment of taxes and other dues. It is not, strictly speaking, a bookkeeping statement but is rather a derived statement in order to make known the real financial operations of the government. The totals appearing in this table are further analyzed in the tables that follow, so that from them anyone can easily determine for the years covered by the tables exactly the income obtained from each of the sources from which the government derives its revenues.

It is hardly necessary to comment upon the importance of having the books of a government so kept that statements similar to this latter class of tables can always be prepared. Without such statements not only does the public fail to receive that information to which it is entitled regarding governmental affairs, but the government officials themselves do not have the data it is essential that they should have if they are to judge properly regarding the productiveness of the various sources of income of the government, the relative costs of different services, and the course of governmental finances with a view to determining the results of policies pursued.

Important in any government the presentation of information of this character was felt to be especially desirable in the case of the government which exists in Porto Rico. Here new lines of policy were being adopted, new sources of revenue opened up, and new lines of expenditure provided for, and it was extremely desirable that the results of such action should be clearly shown. In a peculiar manner, moreover, the officials here entrusted with the direction of affairs may be said to have the responsibility of trustees, and not only the people of the island themselves, but those of the whole United States are interested in knowing exactly how affairs are being managed. Finally, the publication of such information in an easily comprehensible form is essential if the government is properly to perform its task of educating the people of the island in a knowledge of their public affairs and of the principles and art of government, so that the management of such affairs can be more largely placed in their hands.

When civil government was first organized in Porto Rico, a system of government bookkeeping and accounting had already been organized by officials sent down from Washington specially for this purpose at the request of the military authorities. This system, while placing every guaranty around the due accounting for all public receipts and expenditures, wholly failed to provide for the recording of financial transactions in such a way or their presentation in annual reports in such a form that the real financial operations of the government could be determined. The system, in a word, possessed all the defects in these respects characterizing systems of public accounting and reporting generally prevailing in the United States

that have been described. This is not stated as a reflection upon the work of the persons responsible for the introduction of the system into Porto Rico. It was a practical impossibility at that time to establish at once a thoroughly satisfactory accounting system, and the persons charged with the financial efforts of the government had little option but to copy, as closely as local conditions would permit, systems already in force in the United States. The working out of a satisfactory system of accounting, moreover, is distinctly an administrative problem that must be worked out in the light of actual experience, and the writer knows only too well that it was only after years of effort on his part that he was able to put into operation a system that even in a measure meets his wishes in respect to this matter.

This matter of the system of accounting and reporting has been considered at some length because the matter is one of fundamental importance, because no feature of the administration of the department has received greater attention during my incumbency of the office of treasurer, and because, moreover, it is believed that a very large degree of success has rewarded such efforts. It is believed that there are few, if any, commonwealths or municipalities that can present as complete and detailed a statement of the real financial operations of their governments during a series of years as is presented for Porto Rico in the tables appended to this report. From these tables it is possible for anyone, whether familiar with bookkeeping operations or not, to determine, for the period covered by the civil government of the island, exactly what has been the real net income of the insular government during those years and the detailed sources from which such income was derived. In the same way the actual condition of the treasury at the end of each fiscal year can be seen.

In one respect only does the showing fail to be as complete and detailed as would be desired. As yet it has been impossible to make a presentation of actual net expenditures proper of the insular government in the same manner as receipts are shown. This has been due to the fact that data necessary for the making of such a showing is not contained in the books of the treasurer, but can only be found in those of the office of the auditor. Fortunately, however, that office is now in complete accord with the aims of the treasury department in respect to the presentation of tables showing the actual operations of the government as distinct from purely bookkeeping statements, and is now cooperating with the treasurer in the attempt to extract from his books the data necessary for preparing a table that will show actual real expenditures since the organization of civil government. The work of preparing such a table is now under way, but it was impossible to have it completed in time for inclusion in this report.

Although the subject will receive full treatment elsewhere in this report, it may be stated here that the same efforts that have been made to prepare and present data showing the real operations of the insular government have been exerted in respect to the organization of a system of accounting and reporting for the municipalities. Here the author of the report has had a free hand, as absolute authority was vested in him by law to prescribe the methods of bookkeeping, accounting, and reporting that should be followed by the municipalities. In the case of those bodies, therefore, he has been able to carry out his wishes to the fullest possible extent, with the result,

as will be elsewhere described, that it is possible to present complete statistical data showing in detail the real financial transactions of these bodies. It is a matter of certainty that equally complete data regarding municipal operations can not be obtained in respect to the municipalities of any one of the United States.

Having now completed our account of the revenue law of the island and of the system of accounting that has been organized, we are in a position to study the results that have been obtained in practice and, generally, what has been the financial experience of Porto Rico as exhibited in its movement of receipts and expenditures since the organization of civil government.

For historical purposes there is first given a statement of receipts and disbursements of the insular treasury under military government, July 1, 1899 (the date on which a formal system of accounting, permitting of a distinction between military and civil expenditures, was introduced) to April 30, 1900, when the military government came to an end. The system of taxation and the methods of accounting were so different during that period from what they have been during the period of civil government that no comparisons of value can be made between the operations of the two periods. The table, however, has been inserted for what it is worth in order to carry the record back as far as possible.

Receipts and disbursements of the insular treasury under military government, July 1, 1899, to April 30, 1900.

Balance on hand July 1, 1899		$450,452.83
Receipts:		
Customs	$1,031,773.08	
Postal	69,752.24	
Internal revenue	214,513.91	
Miscellaneous	61,651.44	
		1,377,690.67
Total receipts, including balance on hand July 1, 1899		1,828,143.50
Disbursements:		
Customs	1,329,005.85	
Postal	86,986.88	
Internal revenue	120,528.34	
Miscellaneous	6,274.22	
		1,542,795.29
Balance on hand April 30, 1900		285,348.21

From this table it will be seen that when civil government was organized on May 1, 1900, it had turned over to it by the late military government a cash balance of $285,348.21. In the table that follows, balances on hand end of year, classified, April 30, 1900, to June 30, 1907, are shown the changes that have taken place in this cash balance since that date until June 30, 1907. This table has been so constructed as to show clearly that part of the funds of the insular government that is available for insular expenditures, and therefore constitute insular balances proper, and that part that is composed of trust funds. Included in the table are also the amounts due from the municipalities and local school boards on account of short-time loans made to them from the insular treasury since the inauguration of the system of making such advances. It is evident that such items should be in-

cluded in any effort to show the status of insular funds, as they constitute a real asset of the government, although not immediately available in the same way as the money deposited to the open account of the treasurer in the insular depositories.

Balances on hand end of year, classified, April 30, 1900, to June 30, 1907.

Month and year.	Insular funds.			Trust funds.	Grand total.
	Cash balance available for expenditures.	Due from municipalities and school boards (loans).	Total.		
April 30, 1900	$285,348.21		$285,348.21		$285,348.21
June 30, 1900	307,727.53		307,727.53		307,727.53
June 30, 1901	74,631.41		74,631.41	$489,019.13	563,650.54
June 30, 1902	314,600.40		314,600.40	1,043,868.46	1,358,468.86
June 30, 1903	344,310.58		344,310.58	940,732.58	1,285,043.16
June 30, 1904	332,695.87		332,695.87	531,750.29	864,446.16
June 30, 1905	384,489.57	$116,114.66	500,604.23	373,741.78	874,346.01
June 30, 1906	370,758.98	157,263.55	528,022.48	247,547.48	775,569.96
June 30, 1907	1,009,173.35	203,964.91	1,213,138.26	1,421,240.21	2,634,378.47

This table presents a very interesting showing of the success that the insular government has had in not only meeting all of its expenses, but in accumulating a large cash balance. At first, expenditures exceeded receipts, and the cash balance received by the insular treasury from the military government on April 30, 1900, of $285,348.21, was reduced to $74,631.41 on June 30, 1901. Since then, however, each year, with one exception, when a slight decrease in the balance took place, has seen this balance augmented. The most remarkable increase, it will be seen, took place during the fiscal year just closed. On June 30, 1906, the insular balance, including the money due from municipalities and school boards, amounted to $528,022.48. On June 30, 1907, this balance stood at $1,213,138.26, an increase during the year of $685,115.78. This very great increase in the available resources of the treasury took place notwithstanding the fact that more liberal appropriations were made during the year for schools, roads, and practically every other branch of the public service. In this increase we have striking evidence of the remarkable prosperity enjoyed by the island during the past year—a prosperity greater probably than that ever enjoyed by the island in the past. With this large balance, and with a constantly increasing income, the insular government will be able to make even greater progress than it has in the past in the work of giving to the island improved roads, educational facilities, and other works of public benefit.

The table that follows has been inserted in order to show the policy pursued by the Government in respect to the use of financial institutions as depositories of insular funds.

Custody of funds of Porto Rico, June 30, 1901, to June 30, 1907.

Institution.	Fiscal year ending June 30—		
	1901.	1902.	1903.
United States assistant treasurer, New York	$250,000.00	$1,009,925.43	$760,327.88
American Colonial Bank of Porto Rico	156,017.97	185,155.74	237,341.52
De Ford & Co., bankers, Porto Rico	157,632.57	163,387.69	187,373.76
First National Bank of Porto Rico			100,000.00
Banco de Puerto Rico			
Banco Territorial y Agricola de Puerto Rico			
Seligman & Co., bankers, New York			
Due from municipalities and school boards (loans)			
Total	563,650.54	1,358,468.86	1,285,043.16

Institution.	Fiscal year ending June 30—			
	1904.	1905.	1906.	1907.
United States assistant treasurer, New York	$300,000.00			
American Colonial Bank of Porto Rico	364,446.16	$508,231.35	$368,306.41	$1,020,660.48
De Ford & Co., bankers, Porto Rico				
First National Bank of Porto Rico	200,000.00	200,000.00	200,000.00	200,000.00
Banco de Puerto Rico				100,000.00
Banco Territorially Agricola de Puerto Rico		50,000.00	50,000.00	50,000.00
Seligman & Co., bankers, New York				1,059,753.08
Due from municipalities and school boards (loans)		116,114.66	157,263.55	203,964.91
Total	864,446.16	874,346.01	775,569.96	2,634,378.47

As has been described in previous reports of the treasurer, the treasurer himself handles no money directly. All receipts of the government of whatever description are paid into one or the other of the banking institutions designated as insular depositories, and all disbursements are made by drafts upon such institutions. This system has many advantages. It not only facilitates greatly the system of government bookkeeping and account, but relieves the government from the heavy expense of maintaining a banking department with branches throughout the island, furnishes the maximum security in respect to the custody of funds, and is productive of a no unimportant income to the insular treasury through the interest paid by these depositories on the daily balance of insular funds in their possession. The large amount deposited with the assistant treasurer at New York during the earlier years covered by the table represents the balance of customs receipts which had been covered into the Federal Treasury and which Congress had ordered refunded to the island as a special fund to be dedicated to the works of public improvement. The money so deposited earned no interest, and for this as well as other reasons the policy has been pursued of bringing the money there deposited to the island as rapidly as it was believed that this could be safely done. At first use was made of only two insular institutions as depositories, the American Colonial Bank and the banking house of De Ford & Co.

When the First National Bank of Porto Rico was organized in 1903 it was made a depository. Later, in 1905, the Banco Territorial y Agrícola de Puerto Rico and in the year just closed the Banco de Puerto Rico were added to the list of depositories. Prior to the American administration these two institutions had been the two most important banking corporations of the island. Partly because both of them had suffered severely in consequence of the hurricane of

1899, and partly because the character of their organization and financial methods was not entirely satisfactory, avail had not been made of them by the Government as institutions in which to deposit insular funds. Both of these banks, however, successfully weathered the losses entailed upon them by the hurricane and gave evidence that their financial condition was steadily improving. In 1905 a detailed examination was made of the organization and financial condition of both of these institutions. In this examination the department had the assistance of one of the experts of the well-known accounting firm of Haskins & Sells, of New York City. The result of this examination, in so far as the Banco Territorial y Agrícola de Puerto Rico was concerned, was satisfactory, and that institution accordingly, as has been stated, was designated a depository of insular funds. The results of the examination of the Banco de Puerto Rico showed that the condition of that bank was not in all respects satisfactory.

The governor of Porto Rico, accordingly, acting under powers possessed by him, directed the bank immediately to take steps to put its affairs in proper shape. This the bank did, and a new examination of the affairs of the bank, made by the same agent of the accounting house of Haskins & Sells that had made the prior examination, showed that the bank had placed itself upon a solid foundation and had made great progress in the interval intervening between the two examinations. In consequence of this improved condition this bank was, during the fiscal year just closed, designated a depository of insular funds. The large sum figuring as in the possession of J. & W. Seligman & Co., bankers, New York, constitutes the money obtained through the sale of the issue of $1,000,000 of bonds for road improvement purposes. This sale, as elsewhere described, was negotiated through this firm as fiscal agent, and after the sale the firm was designated as a depository for the custody of the fund until it could be expended or brought to the island for deposit in local institutions. Interest at the rate of 3 per cent is paid by the depository of this fund.

In all cases the depositories either furnish the insular government with fidelity bonds or deposit with the treasurer of Porto Rico securities to guarantee the due accounting for all insular funds coming into their possession.

Turning now to an examination of the receipts and disbursements of the insular government, there is given in the table that follows a statement of the receipts and disbursements of the insular government of Porto Rico under civil government, May 1, 1900, to June 30, 1907:

Receipts and disbursements of the insular government of Porto Rico under civil government May 1, 1900, to June 30, 1907.

Item.	May 1 to June 30, 1900.	Fiscal year ending June 30—						
		1901.	1902.	1903.	1904.	1905.	1906.	1907.
Balance on hand beginning of period	$285,348.21	$307,727.53	$564,583.37	$1,359,234.09	$1,296,349.58	$884,479.98	$765,987.13	$647,973.07
Receipts, ordinary:								
Customs	133,001.90	1,018,535.81	848,258.30	771,447.90	631,909.73	658,347.67	716,111.20	1,138,555.61
Internal revenue	65,543.89	749,549.24	1,490,469.87	1,583,347.46	1,593,174.02	2,458,378.31	2,444,719.51	3,195,815.95
Miscellaneous	2,880.60	589,147.31	60,124.76	95,197.58	105,402.67	160,166.85	197,071.91	258,051.77
Repayments	67,263.24	547,415.77	42,188.86	52,688.13	48,213.34	119,958.86	187,299.41	217,338.02
Total receipts, ordinary	268,689.63	2,904,648.13	2,441,041.79	2,502,681.07	2,378,699.76	3,396,851.69	3,545,202.03	4,809,761.35
Receipts, trust funds			1,479,985.70	1,009,766.98	707,605.47	296,534.35	366,937.34	1,659,281.79
Total receipts, ordinary and trust fund	268,689.63	2,904,648.13	3,921,027.49	3,512,448.05	3,086,305.23	3,693,386.04	3,912,139.37	6,469,043.14
Total receipts, including balances on hand beginning of period	554,037.84	3,212,375.66	4,485,610.86	4,871,682.14	4,382,654.81	4,577,866.02	4,678,126.50	7,117,016.21
Disbursements:								
From ordinary receipts	246,310.31	2,647,792.29	2,201,686.47	2,456,971.00	2,391,342.38	3,307,289.84	3,537,617.26	4,150,970.48
From trust funds			924,690.30	1,118,361.56	1,106,832.45	504,589.05	492,536.17	346,639.26
Total disbursements	246,310.31	2,647,792.29	3,126,376.77	3,575,332.56	3,498,174.83	3,811,878.89	4,030,153.43	4,497,609.74
Balance on hand end of period	307,727.53	564,583.37	1,359,234.09	1,296,349.58	884,479.98	765,987.13	647,973.07	2,619,406.47

This table is a purely bookkeeping statement showing the sum total of the operations of the insular treasury during the period covered. In it, as elsewhere described, no distinction is made between gross receipts and disbursements and net income and expenditures of the insular government proper, and, consequently, but little information is furnished relative to what have been the real income or real expenditures of the Government during such period. It should be explained that the figures showing the balances on hand at the end of the year do not agree with those shown in the table relating to insular balances, as the latter table includes the amounts due from municipalities and school boards, besides taking account of certain other items, such as outstanding checks, obligations in the course of settlement, etc., which figure in a somewhat different way than in the table under discussion. Without entering into a detailed description of these differences it may be said that the latter table shows the money actually in the hands of the treasurer for which he is accountable, while the former shows the real cash assets of the insular government at the end of the year.

If one desires to know what has been the real net income of the insular government during the period covered by the present civil government reference must be had to the tables that will now be presented. In these tables, as elsewhere described, all bookkeeping transactions have been eliminated, as well as all money received by the insular treasury and afterwards paid to the municipalities, in the effort to show a statement of only moneys actually entering the insular treasury in the way of payment of taxes and other public dues available for ordinary current expenditures of the government. In doing so all moneys properly constituting a real source of income of the government are included as ordinary income, although in certain years they were covered into the treasury under the head of trust funds. Thus, for example, during certain years receipts from the insular telegraph service and from harbor and dock fees were covered into the treasury as special trust fund receipts, and expenditures were then made for these two services from such receipts. This system of maintaining special funds for certain services of the government, it is believed, is a very vicious one. It makes it difficult, if not almost impossible, for the financial officers of the government to make clear and comprehensive statements of the total receipts and expenditures of the government, and causes unnecessary bookkeeping operations and complications by the transfers which have to be made where the funds thus created are either inadequate or larger than are needed for the services to which they relate.

The only sound method of government bookkeeping is that of having all government income proper covered into the general funds of the government, and all expenditures made upon general appropriations by the legislature. This does not preclude, but on the other hand facilitates, the keeping of the accounts in such a manner that the receipts and expenditures of each service independently can be clearly seen, and thus the extent to which a particular service is, or is not, self-supporting can be determined. As rapidly as the consent of the legislature could be obtained, the policy first adopted of creating special funds for special services was changed, so that at the present time there are no trust funds having relation in any way to the ordi-

nary receipts and expenditures of the government. It was the existence of these funds in the past that has made the preparation of a table showing actual income of the government such a difficult operation. It is believed, however, that success in this work has been attained, and that the tables, about to be considered, present an accurate showing of such real income.

The table first presented gives the actual net income of the government by main categories of receipts since the fiscal year ending June 30, 1902. The tables that follow show this income according to detailed sources. Thus the summary table shows the total amount received each year from miscellaneous sources, while the detailed table shows the particular source to which this total can be assigned. Attention should be directed, however, to the fact that the total received by the insular government from excise taxes, as given in the summary table, does not agree with the combined totals of the three tables that follow, in which are shown excise tax receipts according to detailed sources. As has been pointed out, during the earlier years, or those ending June 30, 1902 and 1903, the municipalities had turned over to them 15 per cent of excise tax receipts, and during the year ending June 30, 1904, 7½ per cent of such receipts. The summary table shows only the portion of the excise tax receipts accruing to the benefit of the insular treasury after the municipal quota had been paid, while the detailed tables show the total receipts of the excise tax system. Even for the later years, however, when no part of these taxes were paid to the municipalities, a slight divergence between the tables exists, due to the fact that the figures in the first table are taken from the money actually covered into the treasury for stamp sales, while the data showing the purposes for which the stamps were used were taken from the collectors' returns of stamps sold. As stamps were sold in the closing days of one month and the money received deposited during the first part of the next month, it follows that there would be a slight difference between the total value of sales shown on account of sales made during the closing days of June, the proceeds of which were not deposited until the first days of July, or during the next fiscal year. The differences between the two showings, however, are very slight.

Through these summary and detailed tables it is thus possible to determine the real income of the insular government during the years covered by the table, and the particular sources from which it was derived. It is unfortunate that this analysis of the net income of the insular government could not be carried back of the fiscal year ending June 30, 1902, and that of the detailed analysis of miscellaneous receipts back of the fiscal year ending June 30, 1903. This is due to the fact that the accounting system as first organized provided for the covering into the treasury of most sources of income under general headings, such as internal revenue, miscellaneous receipts and the like, no effort being made to keep the account for each source of income separate. As elsewhere described, this system was changed at the earliest practicable moment so as to permit of the securing of the information in the form in which it is now presented. It was not possible, however, to make such changes retroactive and consequently this analysis of receipts cannot be made to cover the whole period of civil government. In covering the last five years,

however, it presents all the information that is required for most practical purposes.

Actual net income of the insular government, by main categories, July 1, 1901, to June 30, 1907.

Sources of income.	Fiscal year ending June 30—					
	1902.	1903.	1904.	1905.	1906.	1907.
Customs	$848,258.30	$771,447.90	$631,909.73	$658,347.67	$716,111.20	$1,138,555.61
Excise taxes (less municipal quota)	804,543.09	961,077.44	1,023,319.78	1,505,464.13	1,420,696.90	1,952,070.95
Taxes accruing prior to July 1, 1901	105,311.74	28,666.05	998.15			
General property tax (insular quota)	429,964.16	416,045.22	477,431.32	178,811.15	199,226.21	171,805.37
Inheritance tax	9,673.07	9,746.24	8,674.77	13,778.18	14,413.68	10,705.27
Three per cent tax on insurance premiums	5,865.91	7,779.87	8,385.57	10,160.14	12,070.32	13,272.61
Miscellaneous	78,536.65	111,172.82	112,496.65	153,711.57	192,035.83	251,831.97
Total	2,282,152.92	2,305,935.54	2,263,215.97	2,520,272.84	2,554,554.14	3,538,241.78
Repayments	31,273.86	51,443.84	48,213.34	105,533.14	170,190.76	210,285.21
Total, including repayments	2,313,426.78	2,357,379.38	2,311,429.31	2,625,805.98	2,724,744.90	3,748,526.99

Excise stamp sales, detailed by sources, February 1, 1901, to June 30, 1907.

SCHEDULE A.—EXCISE PROPER.

Source.	February 1 to June 30, 1901.	Fiscal year ending June 30—					
		1902.	1903.	1904.	1905.	1906.	1907.
Distilled spirits	$96,809.15	$476,855.85	$500,693.39	$520,547.77	$754,151.01	$576,780.26	$942,555.95
Beer	8,519.54	36,888.41	57,356.05	38,909.01	42,543.61	64,588.70	79,981.47
Wine	6,559.28	30,157.00	34,836.09	33,985.11	50,074.96	53,669.96	74,896.22
Champagne	101.00	808.00	966.75	630.00	1,187.00	1,458.70	2,535.63
Total liquors	111,988.97	544,709.26	593,852.28	594,071.89	847,956.58	696,497.62	1,099,919.27
Cigars and manufactured tobacco	16,960.46	61,098.23	65,674.48	70,909.45	109,665.07	128,722.15	149,396.87
Cigarettes	60,463.20	214,870.97	306,837.07	271,835.88	306,209.55	339,009.93	382,494.46
Total tobacco	77,423.66	275,969.20	372,511.55	342,745.33	415,874.62	467,732.08	531,891.33
Matches	5,092.46	18,234.26	18,113.80	19,959.70	29,763.09	18,631.96	26,940.80
Medicinal preparations and perfumery	1,422.79	4,501.63	5,462.83	5,535.96	7,762.84	9,940.64	12,944.17
Arms and ammunition	449.77	1,767.23	2,388.56	1,829.68	2,550.20	1,773.98	5,288.26
Playing cards	4.16	148.67	144.12	255.15	621.19	815.43	1,826.22
Oleomargarine	366.00	1.00	87.40				
Total	7,335.18	24,652.79	26,196.71	27,580.49	40,697.32	31,162.01	46,999.45
Grand total	196,747.81	845,331.25	992,560.54	964,397.71	1,304,528.52	1,195,391.71	1,678,810.05

NOTE.—The excise-tax system went into force February 1, 1901.

SCHEDULE B.—LICENSE TAXES.

Dealers:							
Wholesale—							
Distilled spirits	$3,732.00	$15,591.00	$18,141.50	$16,806.50	$17,554.00	$19,914.00	$25,848.00
Beer and wine	810.00	1,546.00	3,426.93	5,411.80	6,004.00	6,690.00	8,292.00
Cigars and cigarettes	999.00	9,485.00	9,405.55	11,018.75	9,682.00	5,539.50	6,530.50
Arms and ammunition	90.00	248.00	288.00	804.00	1,092.00	414.00	278.00
Medicinal preparations and perfumery						3,467.00	3,387.00
Total dealers, wholesale	5,631.00	26,870.00	31,261.98	34,041.05	34,332.00	36,024.50	44,335.50

Excise stamp sales, detailed by sources, February 1, 1901, to June 30, 1907—Continued.

SCHEDULE B.—LICENSE TAXES—Continued.

Source.	February 1 to June 30, 1901.	Fiscal year ending June 30—					
		1902.	1903.	1904.	1905.	1906.	1907.
Dealers—Continued.							
Retail—							
Distilled spirits, wine, beer	$5,580.05	$22,609.72	$41,440.50	$45,650.16	$55,944.20	$63,272.00	$77,579.50
Cigars and cigarettes	4,617.00	16,145.00	29,526.99	33,841.37	40,042.60	38,740.50	45,183.75
Arms and ammunition	.....	.....	.....	.....	.....	1,414.50	1,342.00
Medicinal preparations and perfumery	.....	.....	.....	.....	.....	5,005.50	5,564.00
Total dealers, retail	10,197.05	38,754.72	70,967.49	79,491.53	95,986.80	108,432.50	129,669.25
Manufacturers:							
Distillers	.....	.....	.....	.....	.....	3,550.00	2,975.00
Rectifiers	.....	.....	.....	.....	.....	225.00	5.089.00
Manufacturers of stills	.....	.....	.....	.....	.....	130.00	80.00
Cigars and cigarettes	.....	.....	.....	.....	.....	2,273.00	2,707.00
Total manufacturers	.....	.....	.....	.....	.....	6,178.00	10,851.00
Grand total	15,828.05	65,624.72	102,229.47	113,532.58	130,318.80	150,635.00	184,855.75

SCHEDULE C.—DOCUMENTARY TAXES.

Notarial instruments	$8,067.32	$28,623.16	$20,890.76	$20,992.18	$20,827.59	$22,208.92	$29,310.34
Custom-house entries	4,773.20	6,288.19	4,223.30	4,031.45	3,556.50	3,601.00	3,588.00
Tax certificates	.....	783.00	1,192.00	2,075.10	1,008.00	1,204.00	1,320.00
Registrars of property	.....	.....	.....	.....	33,360.43	41,003.90	45,434.66
Administrative fines	.....	.....	.....	.....	10,306.85	7,158.81	8,181.81
Licenses to carry firearms	.....	.....	.....	.....	365.00	.....	.....
Sale of blank books, etc	.....	.....	.....	.....	1,825.57	384.75	227.35
Total	12,840.52	35,694.35	26,306.06	27,098.73	71,249.94	75,560.88	88,012.16

Miscellaneous receipts detailed, July 1, 1902, to June 30, 1907.

Source.	Fiscal year ending June 30—				
	1903.	1904.	1905.	1906.	1907.
Interest on bank balances and loans to municipalities and school boards	$8,704.48	$11,381.79	$13,021.28	$15,596.44	$35,406.05
Insular telegraph	29,287.90	30,179.24	34,091.22	52,075.84	59,226.07
Harbor and dock fees	23,755.11	21,369.05	23,106.65	26,978.04	34,785.72
Franchises and royalties	3,098.23	8,576.20	6,488.24	6,879.08	10,864.08
Licenses to foreign corporations	1,350.00	1,600.00	1,950.00	2,400.00	3,175.00
Licenses to carry firearms	2,450.00	1,661.00	815.00	.....	.....
Licenses to automobiles	.....	.....	.....	.....	1,520.00
Administrative fines and sale of confiscated goods	7,153.55	7,532.15	798.02	244.35	257.89
Judicial fees and fines	19,451.70	16,126.74	50,453.35	73,375.43	87,128.15
Rent of government property and censos	983.09	2,140.81	4,562.37	7,106.52	9,198.58
Sale of government property, convict labor, etc	4,423.69	5,758.18	9,954.21	1,572.12	2,330.51
Rental of mines and fees for titles to mines	4,040.31	3.332.16	1,964.70	1,913.00	961.13
Fees for examination of notaries, etc	233.34	.....	4,595.51	418.91	6.47
Pay patient, insane asylum	1,095.00	1,859.50	1,679.00	3,310.00	5,921.39
Other	5,146.42	979.83	232.02	166.10	1,050.93
Total	111,172.82	112,496.65	153,711.57	192,035.83	251,831.97

Examining these tables various facts of great interest relative to the income of the insular government are apparent. First, and most important of all, is that the real income of the Government has increased in the five years, from 1902 to 1907, by over a million and a quarter dollars, this, notwithstanding the fact that during the period a very large part of the proceeds of the general property tax was surrendered to the municipalties, a surrender which was compensated for only in part by the insular government discontinuing the payment of a part of the excise taxes to these bodies. Thus, the net income of the insular government during the fiscal year ending June 30, 1902, excluding repayments, was $2,282,152.92, and during the fiscal year ending June 30, 1907, $3,538,241.78, an increase of $1,256,088.86, or 55 per cent during five years. If account be taken of repayments which, so far as funds available for appropriation are concerned, constitute a receipt of the insular treasury, the showing is still more favorable, the increase being from $2,313,426.78 to $3,748,526.99, an increase of $1,435,100.21, or over 62 per cent.

If we turn now to the consideration of the particular sources of income responsible for the increased receipts of the insular treasury, it will be found that practically every source of revenue has steadily increased in productiveness. The most striking cases, however, are those of receipts from customs dues and excise stamp sales. In respect to the first, it was the general expectation that customs receipts would steadily diminish as trade between the island and other countries was transferred from foreign countries to the United States. The first treasurer of the island indeed estimated that not more than $300,000 could be expected from this source, and in my own preceding reports I more than once called attention to the fact that, in my opinion, less and less reliance could be placed upon this source of income. The remarkable prosperity of the island, however, has utterly disproven these predictions. It is true that receipts from customs declined during a number of years, the amount obtained from this source being $1,018,535.81 in the fiscal year ending June 30, 1901; $848,258.30 in the fiscal year ending June 30, 1902; $771,447.90 in the fiscal year ending June 30, 1903; and but $631,909.73 in the fiscal year ending June 30, 1904. With the fiscal year ending June 30, 1905, however, the tide turned, and since then customs receipts have steadily increased, being $658,347.67 in the fiscal year ending June 30, 1905; $716,111.20 in the fiscal year ending June 30, 1906, and $1,138,555.61 in the fiscal year ending June 30, 1907, the last sum being the largest amount ever received by the island from customs during any fiscal year since the organization of civil government.

The record in regard to excise stamp sales is, if possible, even more remarkable. In the fiscal year ending June 30, 1902, there was obtained from this source $804,543.09, while in the fiscal year ending June 30, 1907, there was realized from this class of taxes a total of $1,952,070.95, or considerably more than twice as much. This increase was due only in small part to the fact that the insular treasury, in the latter year, received all of the proceeds of stamp sales, while, in the former year, a part was paid to the municipalities. During the years ending June 30, 1902, 1903, and 1904, the total receipts, including the municipal quota from excise taxes, were $945,530.90, $1,128,889.95, and $1,106,069.78, respectively. It will be seen that the in-

crease in the gross receipts from excise taxes from 1902 to 1907 was thus $1,006,550.05, or over 100 per cent. The detailed tables show the classes of articles responsible for this very great increase. Although the receipts on account of almost every article show an increase, much the most important increase is due to the tax on distilled spirits, that item alone showing an increase of from $476,855.85 in the fiscal year ending June 30, 1902, to $942,555.95 in the fiscal year ending June 30, 1907. This increase is due partly to the increase in rates imposed and partly to the greater consumption of distilled spirits following as a consequence of the wide diffusion of increased prosperity among the taxpayers of the island. The most gratifying increase, probably, is found in that of the tax upon cigars and manufactured tobacco. This increase has been from $61,098.23 in the fiscal year ending June 30, 1902, to $149,396.87 in the fiscal year ending June 30, 1907. This increase is said to be especially gratifying because but little change has been made in the rate of taxation imposed, and the increase is believed to be largely due to increased efficiency in collecting the taxes.

In the early years great difficulty was experienced in administering this portion of the excise tax law, and it is certain that a very large number of cigars were manufactured and consumed in the island without paying the proper tax. Persistent effort, however, and the adoption of new devices have steadily diminished the cases of violation of the law, until it is believed that now but few contraband cigars find their way to the public. The increase in receipts from Schedule B license taxes has also been notable, this increase being from $65,624.72 in the fiscal year ending June 30, 1902, to $184,855.75 in the fiscal year ending June 30, 1907. The increase in the rates charged is responsible to a considerable extent for this increase. In Schedule C the most interesting item is that of receipts from registrars of property. Formerly, registrars of property received their remuneration through fees paid to them for the recording of documents. In 1905 the law was changed so as to place these officers on a salaried basis and require all fees to be paid into the insular treasury. Receipts from this source exceed by a few dollars the total expenditures for maintaining these offices, showing that the schedule of fees has been so fixed as to make these offices self-supporting, while not affording to the insular treasury a net income of any importance.

Although other sources of income, individually, are of much less importance than those of customs receipts, excise stamp sales and the general property tax, they, nevertheless, in the aggregate, constitute a very important part of the total receipts of the treasury. Especially is this true of the receipts classified together under the general head of "Miscellaneous." These receipts have increased from $78,536.65, during the fiscal year ending June 30, 1902, to $251,831.97 during the fiscal year ending June 30, 1907. It is interesting to note the particular sources of income responsible for this very great increase. This information can be obtained in the table showing "Miscellaneous receipts, detailed." Examining this table it will be seen that the income derived by the treasury from interest on bank balances and loans to municipalities and school boards, increased from $8,704.48, during the fiscal year ending June 30, 1903, to $35,406.05, during the fiscal year ending June 30, 1907; that receipts from the insular telegraph increased from $29,287.90, during the

former year, to $59,226.07, during the latter year. A similar increase can be seen in almost every other item, but it is not necessary to repeat the figures here as they can be more plainly seen by inspection of the table itself. Note specially should be made, however, of the marked increase of receipts from judicial fees and fines. During the fiscal year ending June 30, 1903, receipts from this source amounted only to $19,451.07, which sum should be credited almost wholly to the item of fines.

A new system of court fees was established and went into force July 1, 1905, with the result that receipts from the two items of judicial fees and fines jumped to the sum of $50,453.35. In the two years following, without any change in the system, the amount obtained from this source has increased to $87,128.15. The system of fees is very moderate and does not impose any very great burden upon litigants. The expense of administering justice in the island is very heavy, and it is, therefore, gratifying that the judicial system should itself so largely contribute to its own support. Special effort has been made by the insular government to manage its productive property and to grant special privileges and franchises in such a way as to result in a benefit to the insular treasury while taking care that individual enterprise should not be discouraged. The success obtained in this direction is seen in the fact that while the rent of government property and censos produced only $983.09 in the fiscal year ending June 30, 1903, the sum of $9,198.58 was obtained from this source in the fiscal year ending June 30, 1907, while in respect to franchise and royalty payments the increase was from $3,098.23 in the former year to $10,864.08 in the latter year.

In connection with these tables showing the financial operations of the government, it is of interest to consider the tables annexed to this report in which are shown the assessed value of property and the results obtained in enforcing the payment of the general property tax since its establishment in 1901. The compilation of the data presented in these tables involved a large amount of labor, but the value of the information that can be obtained from them, it is believed, much more than compensates for the work involved. In them there is presented not only an exhaustive showing of the results that have been obtained in administering the general property tax system, but through the information they afford, the treasury department has been able to keep in intimate touch with the workings of the system in every municipality of the island.

The department thus has been in a position to know the total assessed value of each class of property in the island in each municipal district; to compare one district with another; to follow the changes that have taken place from year to year, and to determine the extent to which taxes pertaining to each fiscal year have been collected or remain delinquent. Thus, as regards assessments, in addition to the general table giving the total assessed value of property for purposes of taxation each year since the establishment of the tax, there are three tables relating to the last three fiscal years which show, respectively, for each municipality, and for the island as a whole (1) the number of acres of each class of land taxed, the number of live stock of each kind, and the quantity of other classes of personal property; (2) the total assessed value of each of these classes of property; and (3) the average value per acre or per unit of personal

property. It was not feasible to make this analysis of the assessed value of property according to classes of property for the fiscal years prior to that ending June 30, 1905, as for those years the character of the property assessed was not described with sufficient care. The totals shown in these three tables vary slightly from the totals as shown in the general tables giving the total value of property assessed in each municipality, due to the fact that the assessment rolls are always undergoing some change on account of the discovery and correction of errors that have been committed or the addition to such rolls of properties that had escaped assessment. The general table shows the rolls as corrected to January 1, 1907, while the data for the detailed tables had to be taken from the rolls as they stood at an earlier date, as a large amount of labor would have been required to have revised the detailed work so as to take account of the changes that had taken place in the rolls since the data for the earlier years was compiled. As will be seen, however, the differences between the figures are very slight, so slight, in fact, as to detract in no way from the value of the showings made.

If, now, we examine these tables it will be found that they present information of great interest. In a way, they measure and describe with approximate accuracy the economic changes that have taken place in the island during the years covered by them. Referring to the tables showing the total assessed value of property of all classes, it will be seen that the total assessed value of property for the first assessment, that for the fiscal year 1901–2, amounted to a little less than $100,000,000, or exactly $97,000,966. During the next three years the total value tended rather to decrease than increase. The material loss suffered in the fiscal year ending June 30, 1905, was due to the change in the system of taxation, by which the effort to tax credits was discontinued. In that year the total assessed value of property was only $89,916,858, or nearly $10,000,000 less than the assessment for the fiscal year ending June 30, 1901. To a very considerable extent, also, the decrease in the assessed value of property was due to the unsatisfactory economic condition of the island during these years. Beginning with the fiscal year ending June 30, 1906, however, the total assessed value of property has increased rapidly each year, that increase being from $89,916,858 for the fiscal year ending June 30, 1905, to $94,048,066 for the fiscal year ending June 30, 1906; $99,549,290 for the fiscal year ending June 30, 1907; and $108,407,794 for the fiscal year ending June 30, 1908. Particularly was the increase a notable one during the last year, the increase amounting to no less a sum than $8,858,504. In the three years elapsing since the fiscal year ending June 30, 1905, the total assessed value of properties in Porto Rico has thus increased by the very important amount of $18,490,936, or over 20 per cent.

This increase has resulted only to a slight extent from the raising of assessments that were formerly too low. It is due almost wholly to the great advance that has taken place in land values during the past two or three years, and the large amount of new capital that has entered the island for investment in the erection of new sugar centrals, the opening up of new plantations, and the development of tobacco and other industries.

If now we turn to the three tables showing the assessed value of property in Porto Rico according to its character, quantity, total

value and average value per unit, it is possible to see exactly the extent to which each of the municipalities of the island has participated in this increase and the class of property that has most advanced in value. As a means of keeping in intimate touch with how the assessment of property is being made, the showing by municipalities is of the utmost value. To those persons, however, who are interested in the general changes that are taking place in the island, results as they relate to the island as a whole are of most interest. These results have been abstracted and are presented in the table that follows:

Quantity, total value, and average value per unit of property in Porto Rico as assessed for purposes of taxation for the fiscal years ending June 30, 1905–1907, classified according to character of property.

Class of property.	Fiscal year ending June 30—	Number of acres or units.	Total assessed value.	Average value per acre or unit.
Real property, urban:				
Land	1905	.....	$4,764,959	.....
	1906	.....	5,556,771	.....
	1907	.....	5,698,637	.....
Improvements	1905	.....	16,812,700	.....
	1906	.....	16,818,954	.....
	1907	.....	17,458,479	.....
Total urban	1905	.....	21,577,659	.....
	1906	.....	22,375,725	.....
	1907	.....	23,157,116	.....
Real property, rural:				
Cane	1905	137,733	10,677,557	$77.53
	1906	160,161	13,179,054	82.29
	1907	174,194	14,670,338	84.22
Coffee	1905	183,541	6,793,532	37.01
	1906	178,155	6,721,068	37.73
	1907	175,149	6,694,601	38.22
Tobacco	1905	13,343	347,766	26.06
	1906	12,871	336,694	26.16
	1907	17,791	590,461	33.19
Pasture	1905	847,354	14,176,157	16.73
	1906	839,223	14,126,276	16.83
	1907	852,313	14,271,453	16.74
Cotton	1905	138	3,280	23.03
	1906	3,171	79,185	24.97
	1907	3,065	77,335	24.57
Orange	1905	8,208	140,613	17.13
	1906	7,828	172,051	21.98
	1907	9,565	285,210	29.82
Cocoanut	1905	3,081	91,399	29.66
	1906	3,114	134,261	43.12
	1907	3,014	125,691	41.70
Minor fruits	1905	175,098	2,990,993	17.08
	1906	158,084	2,789,546	17.64
	1907	152,204	2,721,779	17.88
Marsh lands	1905	12,078	69,482	5.75
	1906	11,812	62,222	5.27
	1907	11,284	97,016	8.60
Timber and brush	1905	650,058	4,674,151	7.19
	1906	651,643	4,637,792	7.12
	1907	640,266	4,558,161	7.12
Miscellaneous	1905	646	82,662	.....
	1906	116	68,650	.....
	1907	.....	800	.....
Rural houses	1905	.....	4,263,380	.....
	1906	.....	3,752,912	.....
	1907	.....	3,738,619	.....
Buildings and machinery	1905	.....	7,379,962	.....
	1906	.....	8,059,186	.....
	1907	.....	10,414,569	.....
Total rural	1905	2,031,278	51,690,934	19.71
	1906	2,026,178	54,118,897	20.88
	1907	2,038,845	58,246,033	21.14
Total urban and rural	1905	.....	73,268,593	.....
	1906	.....	76,494,622	.....
	1907	.....	81,403,149	.....

***Quantity, total value, and average value per unit of property in Porto Rico as assessed for purposes of taxation for the fiscal years ending June 30, 1905–1907, classified according to character of property*—Continued.**

Class of property.	Fiscal year ending June 30—	Number of acres or units.	Total assessed value.	Average value per acre or unit.
Personal property:				
Money	1905	.....	$1,496,429	.....
	1906	.....	1,940,723	.....
	1907	.....	1,735,379	.....
Merchandise	1905	.....	5,504,642	.....
	1906	.....	5,838,826	.....
	1907	.....	6,056,508	.....
Cattle	1905	188,283	3,902,896	$23.73
	1906	190,563	4,116,695	21.60
	1907	186,135	4,086,924	21.96
Horses	1905	46,612	1,010,516	21.68
	1906	46,486	1,017,995	21.90
	1907	46,626	1,025,129	21.99
Mules	1905	2,022	45,909	22.70
	1906	2,286	57,445	25.13
	1907	2,541	68,125	26.81
Pigs	1905	11,402	29,832	2.61
	1906	10,364	27,282	2.63
	1907	9,324	24,836	2.66
Sheep	1905	6,779	9,816	1.45
	1906	6,306	10,469	1.66
	1907	6,019	10,334	1.72
Vessels	1905	.....	254,334	.....
	1906	.....	204,566	.....
	1907	.....	336,726	.....
Other personal	1905	.....	4,729,662	.....
	1906	.....	4,528,679	.....
	1907	.....	4,865,677	.....
Total personal	1905	255,098	16,984,036	.....
	1906	256,005	17,742,680	.....
	1907	250,645	18,209,638	.....
Grand total	1905	.....	90,252,629	.....
	1906	.....	94,237,302	.....
	1907	.....	99,612,787	.....

This table, it will be seen, classifies property in considerable detail. The first classification is that between real property and personal property. Real property is further classified into the two main classes of urban property and rural property. For the former the values of land and of the improvements on it are shown separately. For the latter the land is classified very carefully according to the character of the crop to which it is devoted, and the value of the houses, buildings and machinery is shown separately. Personal property is classified into money, merchandise, cattle, horses, mules, pigs, sheep, vessels and other. This table will well bear careful examination, as it brings out very clearly just the changes that have been taking place in the island during the past three years. There is scarcely a figure in it but what is of interest. Thus, taking the sugar-cane industry as an example, it will be seen that the number of acres dedicated to the raising of sugar cane increased from 137,733 acres to 174,194 acres, an increase during the two years of 36,461 acres; and that the value of this land increased from $10,677,577 to $14,607,338, an increase of $3,992,781. This increase was partly due to the increased acreage and partly due to the increase in the value of sugar-cane land generally, as the average value per acre increased during the period from $77.53 to $84.22. Coffee lands, as shown by the table, have undergone but very slight change. Tobacco lands show an equal or greater proportional increase than that of cane lands, the increase being in number of acres from 13,343 to 17,791, in total

assessed value from $347,766 to $590,461, and in average value per acre from $26.06 to $33.19. The great development in the tobacco industry of the island, however, has taken place during the past year, and the results of that increase will only be shown when the statistics of assessments for the fiscal year ending June 30, 1908, are tabulated. It would be possible, thus, to point out the changes that have taken place in respect to each class of lands and of each class of property generally, but these changes can best be seen by an examination of the table itself. Attention, however, should be called to the fact that this table demonstrates that practically all land of the island, subject to taxation, has been duly listed and assessed. The total acreage of the island, as given in the census report for 1899, is 2,307,848 acres. The table shows that 2,038,845 acres are on the assessment rolls. When consideration is had of the large amount of land that belongs to the government, is occupied by cities, towns and public roads, or is dedicated to other public uses, it is evident that practically a complete discovery has been had of real estate liable to taxation. The figures showing the number, total and average value of live stock and other classes of personal property, must be taken as only an approximate presentation of the amount and value of such personal property in the island. Although every effort is made by the assessors to list and value this property, it is certain that a very considerable amount escapes taxation.

From the administrative standpoint the most interesting table appended to this report is the one showing the extent to which the treasury department has succeeded in inforcing the prompt payment of all property taxes levied. This table shows the amount and per cent of the 1 per cent tax levied for general insular and municipal purposes remaining uncollected at the end of each fiscal year since the establishment of the system. The data are presented in such a form that the record for the taxes levied for each year separately, and for all years combined, can be followed out for each municipality, and for the island as a whole. Through this table the department thus has been able to follow accurately the work of tax collection in each district and thus to determine the extent to which the collector in each district is performing his duties with due energy. It is, of course, recognized that some municipalities have not participated in the increased prosperity of recent years to the same extent as others, and that consequently it has been more difficult for taxpayers in those municipalities to meet their tax obligations. The municipalities of Aguas Buenas, Utuado, Mayaguez, Las Marias, and Maricao, all of which are districts largely devoted to coffee culture, are leading examples of such municipalities. If now we consider the results obtained for the island, as a whole, it will be seen that a record has been made in respect to the collection of taxes that, it is believed, can be equaled by few or no other countries, certainly by no other country in which the property assessed consists so largely of agricultural property. In the six years that the property tax system has been in force taxes have been levied to the amount of $5,545,404.05. Of this amount, on June 30, 1907, all but $168,776.48 had been collected. The percentage of taxes uncollected on that date, therefore, was the exceedingly low figure of 3 per cent.

These figures do not include the property tax levied against corporations, which tax is collected directly by the treasurer of Porto

Rico and afterwards apportioned among the municipalities, according to the location of the property of such corporations. The total amount of taxes levied during the six years against corporations has been $313,219.25, every cent of which had been collected on June 30, 1907. This figure, added to the tax as given in the table, $5,545,404.05, gives a total of $5,858,623.30 as the total amount of taxes represented by the 1 per cent tax upon property for general insular and municipal purposes during the six years, and the percentage of delinquency on June 30, 1907, is accordingly reduced to 2.88. When one considers that a very considerable proportion of the small amount of taxes now remaining delinquent relates to the last fiscal year and will undoubtedly be collected in the future, the statement can almost be made that property taxes in Porto Rico are collected to the last cent. Thus, of the taxes levied for the first fiscal year that the tax was in force, only $10,078.98 remained unpaid on June 30, 1907, or about 1 per cent of the total tax levy for that year. The table shows the steady progress that has been made from year to year in lowering the percentage of delinquency.

Thus at the end of the first year, or June 30, 1902, the percentage of taxes remaining delinquent was 13.8. This increased during the next year to 15.9. Since then the reduction has been steady, the figures for the succeeding years being 12.7, 8.9, 6.2, and 3, respectively. This exceedingly favorable showing can be attributed very largely to the system elsewhere described in this report, by which assessors, after they have completed their work of revising the assessment of property during the first half of the year, can devote themselves to enforcing the payment of taxes in those municipalities where the record of tax collections shows the largest amount of delinquency to exist, and to the system by which the collectors of taxes are organized in a hierarchy with graded salaries in which advancement is made according to efficiency shown in the performance of duties, and to the daily supervision exercised over collectors by the central office. It is largely through this detailed record of tax collections, as presented in the table commented upon, that it has been possible to maintain this rigid supervision and to bring pressure to bear where action is needed.

One of the important events and distinct achievements of the past year was the successful sale by the insular government of bonds to the amount of $1,000,000. As prior to this the insular government had no indebtedness, and this was, consequently, the first time that the civil government had attempted to make use of its credit, it was of especial importance that success should be obtained in negotiating the issue. In a way, the results of this issue would tend to determine the standing of the island in the investment market and thus have an influence upon any attempt to sell bonds in the future. For this reason, and because of the financial profits resulting in securing a good premium, the success attending the issue was extremely gratifying to the government.

The act authorizing the issue of the bonds provided that the bonds might be issued either in coupons or registered form, or both, and that the coupon bonds should be made exchangeable for registered bonds. The bonds issued in coupon form were to be in denominations of $1,000, and those issued in registered form in the denominations of $5,000. The bonds were to be dated January 1 of the year

of issue and to bear interest at the rate of 4 per cent per annum, payable semiannually on January 1 and July 1 of each year. The proceeds of the bonds were to be devoted exclusively to the construction of roads in the island according to the general road system that had been planned for the island. The bonds were exempted from the payment of taxes of any kind in the island. For the payment of the interest as it fell due and the repayment of the principal provision was made for the levying of a special tax upon property of one-tenth of 1 per cent.

One of the most important features of the act was that relative to the character of the bonds that should be issued in respect to the time for which the bonds should run and the conditions of their repayment. The act authorized that the bonds might be issued either as term bonds, in which case they should be payable in twenty years, and redeemable at the option of the government in ten years after date, or as serial bonds, in which case the issue was to be divided into twenty series of $50,000 each, one series maturing for payment annually. In case it was decided to sell term bonds provision was made for the constitution of a sinking fund to which annual payment should be made in sufficient amount to permit of the payment of the bonds upon their maturity.

The decision in reference to this matter, as well as to all other matters arising in connection with the actual work of negotiating the sale of the bonds, was intrusted by the act to the executive council of Porto Rico. This matter received very careful consideration, and it was finally decided to issue the bonds in serial form. It was recognized that probably term bonds would bring a somewhat higher price on the market, but, on the other hand, the sale of bonds of this character would necessitate the creation and maintenance of a sinking fund, always a work giving rise to trouble and complications and offering special difficulties in the case of a government constituted as is that of Porto Rico. To offer the same advantages in respect to the lessening of the interest charge as those offered by serial bonds, it would be necessary that the sinking funds should net at least 4 per cent interest. If the funds deposited with the sinking fund were to be properly invested there was little chance that earnings at this rate could be maintained throughout the period during which the sinking fund would be in existence. The serial type, therefore, offered the very positive advantage that all trouble in respect to the sinking fund would be avoided; that the principal of the debt would be automatically extinguished; that the interest charge would be steadily reduced, so that the greatest burden entailed by the loan would come at the outset, when the greatest benefit from its expenditure was being realized, and would gradually grow less as the successive series matured and were paid.

Turning now to a description of the steps taken for carrying out the decision arrived at, the first action called for was the appointment of a fiscal agent in New York, who should take charge of the actual work of securing the engraving of the bonds, the issuing of proposals for bids, the receipt and opening of the bids, etc. For this work the executive council selected the banking house of Seligman & Co. This house, it may be stated, is the fiscal agent of the State Department at Washington, and undertook to act for the insular government without any compensation other than the reimbursement

of actual expenses incurred. Negotiations were opened with the Secretary of the Treasury at Washington to see whether it would not be possible to have the bonds engraved at the Bureau of Printing and Engraving of the Federal Government, and to obtain the designation by the Secretary of the Treasury of the proposed issue of bonds as bonds that would be received by the Government as security for the deposit of public moneys in the same way as bonds that had been issued by the Philippine government. In both respects success was obtained in these negotiations. Especially valuable to the island was the securing of the designation of the proposed issue of bonds as ones that would be accepted by the Treasury Department for security for the deposit of public moneys in national banks. There is no doubt that this provision contributed greatly to the success obtained in the sale of the bonds and the high premium obtained. No little credit is also due to the banking house of Seligman & Co. for their earnest efforts in the matter. The proposals for the purchase of the bonds were opened on April 8, 1907, and showed that all hopes of the government had been more than realized. The bids exceeded considerably the total amount of the issue. Following is a statement of the prices obtained for each series and the name of the purchasers:

Results of sale of insular bond issue.

Series.	Date due.	Amount.	Sold at—	Amount realized.	Name of purchaser.
1	Jan. 1, 1908	$50,000	100.313	$50,156.50	Fisk & Robinson.
2	Jan. 1, 1909	50,000	101.130	50,565.00	Do.
3	Jan. 1, 1910	50,000	102.130	51,065.00	Do.
4	Jan. 1, 1911	50,000	102.513	51,256.50	Do.
5	Jan. 1, 1912	50,000	103.130	51,565.00	Do.
6	Jan. 1, 1913	50,000	103.513	51,756.50	Do.
7	Jan. 1, 1914	50,000	104.130	52,065.00	Do.
8	Jan. 1, 1915	50,000	104.513	52,256 50	Do.
9	Jan. 1, 1916	50,000	105.130	52,565.00	Do.
10	Jan. 1, 1917	40,000	105.130	42,052.00	Do.
	do	10,000	106.360	10,636.00	First National Bank, Fort Wayne, Ind.
11	Jan. 1, 1918	50,000	105.130	52,565.00	Fisk & Robinson.
12	Jan. 1, 1919	50,000	105.130	52,565.00	Do.
13	Jan. 1, 1920	50,000	105.130	52,565.00	Do.
14	Jan. 1, 1921	50,000	105.513	52,756.50	Do.
15	Jan. 1, 1922	40,000	105.513	42,205.20	Do.
	do	10,000	110.416	11,041.60	First National Bank, Fort Wayne, Ind.
16	Jan. 1, 1923	50,000	106.70	53,350.00	Muller, Schall & Co., agents, Colonial Bank, San Juan, P. R.
17	Jan. 1, 1924	50,000	107.00	53,500.00	Do.
18	Jan. 1, 1925	50,000	107.30	53,650.00	Do.
19	Jan. 1, 1926	50,000	107.60	53,800.00	Do.
20	Jan. 1, 1927	30,000	107.90	32,370.00	Do.
	do	20,000	113.340	22,668.00	First National Bank, Fort Wayne Ind.
Total		1,000,000		1,048,975.30	
Accrued interest, January 1 to April 8, 1907, at 4 per cent				10,777.78	
Total				1,059,753.08	

Naturally but little more than par was obtained for those series that would mature in one or two years. The rate of premium obtained for the series that would not mature for ten or more years showed how high the credit of the island of Porto Rico stood in the money market. Notwithstanding the very unfavorable conditions that prevailed in the bond market at the time of the sale, such conditions being so unfavorable that New York City, at about the same

time, was unable to sell its 4 per cent bonds at par, and other bodies, public and private, were forced to offer much higher rates of interest in order to negotiate their securities, the bonds of Porto Rico, although being of a serial character, thus repayable, many of the series in a very short term, brought the high price of an average of 104.89753 per cent. The total premium thus obtained was $48,975.30, and the total proceeds of the bond sale, including accrued interest, was $1,059,753.08. The success thus obtained in the first attempt of the island to make use of its credit will undoubtedly tend to make any sale of bonds that may be attempted in the future easier and more likely to be made on an advantageous basis.

The work of establishing and perfecting a satisfactory revenue system for the insular government constituted but half of the general problem of reorganizing the finances of the island that confronted the new civil government when direction of affairs was assumed by it. The other half lay in taking similar action in respect to municipalities. In respect to the actual need for such action and its bearing upon the welfare of the people themselves this half of the problem was, if anything, the more urgent and important of the two. On the one hand the operations of these bodies directly concerned such matters of immediate moment to the people as the character of their water supply, their local sanitary conditions, the manner in which their streets were cleaned and lighted, refuse and sewage disposed of, etc., while, on the other, conditions could hardly have been worse as regards the manner in which these local functions were being performed. Restricting ourselves to those features only that concern municipal finances, it is sufficient, in order to show the deplorable state of local government at that time, to state that of the 66 municipal districts into which the island was divided all but two were heavily in debt. In the cases of not a few of the municipalities this condition of indebtedness was so heavy, in comparison with available resources and annual income, that for practical purposes they were insolvent. These debts consisted, in many cases, of obligations incurred years ago. In the majority of the cases there was no pretense of paying debts as incurred or salaries as they fell due. It was the ordinary thing for municipal officials to wait for months before they received their pay. Whenever any money was received by municipal treasurers bitter quarrels arose as to who of the debtors should receive preference in payment, and usually the decision went according to personal favor. To make matters worse, there were no signs of improvement. On the contrary, conditions were steadily becoming worse. Bankrupt as were many of the municipalities, they still continued to make appropriations far in excess of the total receipts that they could possibly expect to obtain. It is true that under the law then in force the municipalities were required to make the two sides of their annual budget balance, but this afforded no obstacle to extravagant appropriations. All, or nearly all, of the municipalities had upon their books a large amount of unpaid taxes which, for one reason or another, had not been collected. Each year the total of these taxes figured as an item of income to be obtained during the year to which the budget related and appropriations were made against it, although it was a matter of certainty, and well known to the municipal officials, that little, if any, actual income would be obtained from this source. Thus, year after year,

the municipalities made appropriations against the same unrealized income. If this resource failed, the municipal officials could always swell the income side of the budget in order to justify correspondingly large appropriations by raising the amount to be expected from "miscellaneous or unexpected receipts." The result was that this obligation that municipalities should not make appropriations in excess of anticipated receipts was in practical operation a farce.

While the municipalities were thus steadily adding to their indebtedness they were, on the one hand, failing to make any adequate provision for the carrying on of works constituting their most essential functions, and, on the other, making extravagant expenditures for salaries and works of little real public utility. After provision had been made by them for the salaries of municipal officials and an unnecessarily large number of employees, little remained for the performance of such work as the cleaning and lighting of streets, removal of garbage, maintenance of hospitals, etc. Actual progress in the way of the construction of urgently needed new public works, such as markets, slaughterhouses, paving of streets, construction of new roads, etc., was practically at a standstill.

Finally, not only was there thus scarcely a pretense of efficiency in the administration of the affairs of many of the municipalities, but, worse still, actual corruption was only too prevalent. It was open and notorious that in many of the municipalities public funds were not duly accounted for, expenditures were improperly made, and money was being stolen by municipal officials or diverted into improper channels.

The foregoing unfortunate features characterizing municipal government in the island relate largely to the manner in which the municipalities were being administered. Even did not these bad practices exist, the municipalities of the island would still have been in an unsatisfactory condition, due to the fact that the law under which they were working was fundamentally defective. On the one hand, this law provided for a scheme of government more expensive and elaborate than conditions justified, and, on the other, assigned to these bodies sources of income that were inadequate to their needs. The abolition by the military authorities of the consumo or octroi system of taxes, under which products of ordinary consumption entering the municipalities had to pay duties, while in itself a wise measure, nevertheless took away one of the chief sources of revenue of the municipalities, while no other equally productive source was assigned to them in compensation.

It is hardly necessary, however, to dwell further upon the unsatisfactory conditions as regards both the organization and the administration of municipalities at the time of the establishment of civil government. While attention has been concentrated upon those features that concern most directly the financial operations of the municipalities, mention might be made of many other features in respect to which the system was unsatisfactory, and failed to correspond to the requirements of a sound and efficient system of municipal government as understood in the United States. Enough, however, has been said to show that nothing short of a thorough reorganization of the entire system of municipal government, and of taking such steps as would

insure the honest and efficient administration of affairs under the new system, would meet the requirements of the situation. In this work of reorganization those features relating to the financial system would naturally have to receive chief attention, and this is the justifiscation for dweling at such length upon the problem of the reorganization of the municipalities in this report.

This was the condition of affairs at the time of my assumption of the office of treasurer in December, 1901. In the few months that had elapsed since the organization of civil government both the administrative officials in the conduct of their departments and the one legislative session that had been held had naturally devoted their attention primarily to the passage of those laws, and the taking of that action necessary for the proper organization and opertaion of the new insular government that had been created. Occupied as they were with this work, it had been impossible for them to concern themselves to more than a slight extent with the problems of local government. In view of the fact that the problem of the reorganization of municipal government and administration was so largely one of financial reorganization, it was a great satisfaction to the author of this report that in the allotment of chairmanships of committees in the executive council that of local government should fall to him. He was thus placed in a position where, acting in his legislative capacity, he could intervene in the most effective manner in securing the legislation that was believed to be desirable, and, in his capacity as head of the department having general charge of financial matters, could subsequently take the steps necessary for the due enforcement of the provisions of the system that might be created.

No subject received greater attention at the second session of the legislative assembly than this problem of municipal reorganization, and the result of the work of that session was the enactment of a general municipal law, approved March 1, 1902, wholly doing away with the old system and establishing a new one in its place, and of another law making provision for the funding and payment of all outstanding obligations of the municipalities. This new system of municipal government, although it has been modified to a certain extent at subsequent sessions of the legislature, and particularly by the legislature of 1906, when the law underwent a thorough revision, has undergone no radical change as regards the form of government established. This is not the place to enter into any detailed account of all of the provisions of the new system. It is proper, however, to describe in some detail those provisions that relate to financial matters. Space can very well be spared for such a description, if for no other reason, on account of the remarkable success obtained in securing the objects sought to be accomplished. These results are fully shown in the tables appended to this report showing the financial operations of the municipalities since the organization of the new system, and are analyzed in detail in another part of this report.

It is sufficient here, however, to say that, as a result of the legislation had in 1902, and subsequent years, and of the exercise of the administrative control over the financial operations of the municipalities then authorized, these bodies, which at the time of the passage of the act were, with two exceptions, heavily in debt, the aggregate of such indebtedness amounting to over half a million dollars, and steadily increasing, are now, with two exceptions, upon an abso-

lutely sound financial basis, with all this old indebtedness paid off, with no new indebtedness incurred in its place, with cash balances in the treasury, with budgets calling for expenditures well within available current income, with expenditures devoted to works of public utility to an extent never exhibited in the past, with numerous public works of permanent importance, such as the construction of waterworks, slaughterhouses, markets, hospitals, etc., many of them calling for the expenditure of ten, twenty, thirty, or, in one case, sixty thousand dollars, well under way, with current work performed with an efficiency that persons familiar with old conditions a few years ago would hardly have believed possible of attainment; and, finally, with an administration of affairs as regards honesty that will bear comparison with conditions prevailing in any other country. Great as has been the improvement of the island in many respects during the past five or six years, in no respect has this improvement been more radical or important than in respect to the municipal life of the people. The record is one in which the municipalities of the island may take pride, and which is well deserving of full description.

That this description may possess definiteness, it will be advantageous at the outset to enumerate the more important concrete problems that had to be met, or considerations that it was desirable to keep in view, in recognizing the financial system of the municipalities. These were:

(1) The making of immediate provision for the funding or payment of the outstanding floating obligations with which the municipalities were burdened;

(2) The taking of proper precautions to insure that all future obligations would be promptly met and that no new debts would be incurred to take the place of those paid off;

(3) The requirement of at least a minimum of economy in the administration of affairs by municipal officials by imposing reasonable restrictions upon the right to create offices and pay salaries;

(4) The insuring that municipalities should devote a reasonable proportion of their total income to the three most important duties with which they are charged: the development of education, the construction and maintenance of local roads, and the care of the public health;

(5) The careful regulation of the powers of the municipalities to incur bonded or other indebtedness;

(6) The reform of the system of municipal dues with a view to the correction of certain undesirable features, and particularly to the increase of municipal revenues; and

(7) The imposition of the obligation that municipalities should keep their books of account, receive, deposit, and expend their public moneys and render reports in such a manner that the opportunities for fraud and misappropriation should be reduced to a minimum, and that clear and detailed information should always be available regarding all financial transactions.

Of these various considerations to be met, that relative to the liquidation of outstanding obligations most urgently required immediate action. Until the payment of these debts was provided for in some way, it was impossible for the municipalities to conduct their affairs with due regard to current needs. The immediate payment of the debts was in the case of most of the municipalities im-

possible since the amount of such debts often exceeded the total annual receipts of the municipalities owing them. Except in the case of the four or five more important municipalities, the payment of these debts through the issue of bonds was believed not possible, since the amounts involved in the case of each municipality was not sufficient to warrant recourse to such action. Not only were the unavoidable expense and trouble incident to the issue and sale of bonds a serious objection to this method of procedure, but it was extremely doubtful whether purchasers could be found for such issues.

In view of these and other considerations, it was accordingly decided that the best, if not the only, method of action lay in authorizing the municipalities to convert all of their outstanding obligations into interest bearing certificates that should be paid in annual installments extending over a period of years. This was accordingly done. A special act was passed, approved March 1, 1902, by which it was provided that all municipalities desiring to do so might convert all of their obligations remaining unpaid June 30, 1902, into certificates of indebtedness bearing interest at the rate of 3 per cent per annum, payable when such certificates were finally taken up and canceled. It was of course optional with creditors to accept these certificates in payment of their claims, but the advantages of having their claims thus converted into interest-bearing securities were so manifest that there was never any doubt about the creditors availing themselves of the law. These certificates were to be issued directly to the individual creditors, were to be negotiable by endorsement, were, as stated, to bear interest at the rate of 3 per cent per annum, payable when the certificates were paid, and were to be redeemed by the municipalities in five annual installments. That there might be no doubt about the prompt payment of such certificates as they fell due, the law provided that the treasurer of Porto Rico should retain from the property taxes collected on behalf of the different municipalities a sufficient sum each year to pay the certificates falling due during that year, and to pay such certificates when presented to him. This provision made it absolutely certain that the certificates would be paid as they fell due, that holders of claims would request their conversion into certificates, and that such certificates would be easily negotiable.

In practice this act worked without a hitch and gave satisfaction to all parties interested. Through its operation the amount of old indebtedness was definitely determined, the municipalities were able to organize under this new form of government July 1, 1902, with definite provision made for its payment, and such payment has in fact been accomplished. The five year period during which these certificates were to be extinguished expired June 30, 1907, and on that date all of the certificates had been presented and paid. A table in the appendix gives a complete record of operations under this act. Of the total of $501,128.15 constituting the floating indebtedness of the municipalities on June 30, 1901, $230,871.16 was owed by the four municipalities, San Juan, Ponce, Mayaguez, and Arecibo, which, as elsewhere described, incurred bonded indebtedness for the purpose, among other things, of funding their debts. Of the other municipalities some were able to provide for the payment of their floating debts in their ordinary budgets. In all, 47 municipalities availed them-

selves of the privilege of the act and issued certificates to the total value of $106,681.33. The administration of this law naturally was trusted to the treasury department. In performing this work every possible precaution was taken to prevent the issue of a certificate in payment of a claim that was not legally due. All claims for the issue of certificates had first to be passed upon and approved by the municipal authorities and then sent to the treasury department. Here they were reexamined, and no certificate was issued until the department was satisfied that the claim was a just one and that all legal requirements had been complied with. In point of fact, as far as the department has information, no case has come to light in which a certificate was either improperly issued or denied.

The insuring that the municipalities, after their accumulated obligations had been liquidated, should not contract new ones in excess of their ability to pay—in other words, that they should keep their expenditures within their available income—evidently constituted the first requisite to be met in drafting the new municipal law, if these bodies were to be given a sound financial organization. This object was obtained by making careful provision for the manner in which the municipalities should appropriate money and for the prompt payment of all accrued obligations.

In the first place the law provides that each municipality shall make provision for all of its expenditures during a fiscal year in a single appropriation bill, and sets out in detail the exact procedure that must be followed in framing such bill in order to insure that the municipal council in taking action shall have before it all of the data necessary to enable it to act intelligently and that the total sum appropriated shall be based strictly upon available income. The law thus provides that on or before April 1 of each year the controller of each municipality shall submit to the alcalde a statement showing in detail the receipts of the municipality from all sources during the preceding fiscal year, and during the first six months of the current fiscal year, together with a statement in detail of the expenditures of the municipality during the preceding fiscal year. With this data before him it then becomes the duty of the alcalde to draw up an estimate of receipts and expenditures for the succeeding fiscal year, based upon the information before him, and to submit this estimate as a proposed budget to the municipal council on or before May 1.

Together with this statement the alcalde must also submit a further statement showing the license taxes, permits, charges for the use of municipal property, and all other taxes and imposts in force for the current fiscal year, and the schedule of charges that in his opinion should be fixed for the ensuing year. The municipal council will thus have before it precise data relative to the financial operations of the municipality in the past upon which to base provisions for future needs. The council can either accept the proposed budget as submitted by the alcalde or modify it. As framed by the council the budget must then be posted for public inspection in a conspicuous place in the alcaldia for a period of ten days, during which time any taxpayer or person interested may address the council, making such objections and suggestions relative to the proposed budget as he thinks proper. On the expiration of this time the council must then reconsider the budget and take definite action. If the budget con-

forms to all legal provisions it must be approved by the alcalde. If the latter believes, however, that all legal requirements have not been complied with he must return the budget to the council, indicating the features in respect to which he believes improper action has been taken.

The council must thereupon reconsider the budget, and in doing so can either modify the budget as originally approved so as to meet the objections of the alcalde or can override such objections by a two-thirds vote. The final decision thus rests with the council. Should any municipality fail to vote its budget before the first day of any fiscal year it becomes the duty of the governor of Porto Rico to declare in force for the next fiscal year the budget last adopted. After this budget has once been promulgated no further appropriation or expenditure of money of any kind can be authorized for the year to which the budget relates. Within the total sum appropriated, however, the municipal council may, by a two-thirds vote of its entire membership, authorize the transfer of appropriations from one item to another. Leeway is thus given to the municipalities to meet unexpected contingencies.

As has been stated, one of the features of the old system most responsible for the bad financial condition into which the municipalities had fallen lay in the general practice of municipal authorities basing expenditures upon estimated instead of actual receipts. If the persons responsible for making the estimates really exercised their best judgment and took care to make their estimates conservative, there is no reason why this method could not properly be employed. Experience in Porto Rico, however, showed that the municipal authorities in almost all cases failed to act in this conservative manner. On the contrary, every effort seems to have been made to make the estimates as high as possible, in order to permit of correspondingly high appropriations.

If municipalities were to be compelled in the future to keep their expenditures within their available income it was imperative, therefore, that some limitation should be placed upon the total amount that might be appropriated during any year. Such a limitation was accordingly provided for by the provision that the aggregate of expenditures authorized should in no case exceed twice the actual receipts from ordinary income during the first six months of the current fiscal year, plus any surplus remaining in the municipal treasury at the beginning of such fiscal year over and above all outstanding unpaid floating obligations.

It was not sufficient merely to provide that the municipalities in framing their budgets should not vote sums in excess of their available income. Definite provision was also required that these bodies should promptly make provision for the payment of all obligations incurred. This consideration is met by the provision of the law which reads that each municipality in framing its budget—

shall first make provision for the meeting of any deficit that may have resulted from the operations of prior years, or expenditures for which it is legally obligated in consequence of contracts already entered into, or for other reasons; all payments or expenditures imposed upon it by the laws of Porto Rico; and all payments or disbursements on account of final judgment rendered against it by any competent tribunal. If any municipality fails to make adequate provision in its budget for the payment of any or all of the obligations herein provided for, or if during any fiscal year to which a budget relates any

municipality fails to liquidate such obligation prior to the legalization by the council of its budget for the next succeeding fiscal year, any person aggrieved thereby, or the attorney-general at the instance of the treasurer of Porto Rico, may apply to the district court for mandamus to compel the delinquent municipality to comply with its obligations in such matters as provided by law, and the court shall render such judgment and issue such orders as the facts and law may justify.

These two provisions relative to the total amount that may be appropriated by a municipality during any one fiscal year, and the obligation that it is under to provide for the payment of all outstanding debts, make it practically impossible for municipalities to incur obligations that they can not or will not pay and insures that these bodies will always be upon a solid financial basis. As will be elsewhere shown, this statement has been fully verified by the experience of the municipalities under the new municipal law during the past four or five years. With two exceptions, due to unusual conditions, all of the 66 municipalities closed the fiscal year ending June 30, 1907, with all obligations paid or provided for and cash balances in their treasuries.

Of the third and fourth points that have been enumerated as among the matters relating to financial affairs requiring special consideration in framing the new municipal law, it is here feasible to speak only in general terms, as the attempt to describe all the provisions of the law having for their purpose to insure that the municipal governments will be run with economy and with due regard to the performance of their most important functions would require a detailed description of the whole law. When the work of reorganizing the municipalities was first undertaken in 1902, it was believed that economy in administration could best be secured by lessening the number of municipal districts through incorporating the smaller districts with the more important ones adjoining. An act was accordingly passed, approved March 1, 1902, by which the number of districts was reduced from 66 to 46. This act worked badly from the first. Under it it was impossible to get affairs in the annexed municipalities attended to with the same care and attention as those of the district to which they were annexed. This act was accordingly repealed March 9, 1905.

Among the provisions of the general municipal law having specially in view the organization of the municipalities on an economical basis, the most important is that providing for the division of the municipalities of the island into three classes according to their importance and the endowment of each class with a scheme of government which, while similar for all three classes as regards the main features, yet give to the less important municipalities a simpler system than that with which the more important are endowed. Thus, municipalities of the first class, which include only the four chief towns of the island, San Juan, Ponce, Mayaguez, and Arecibo, were given a full complement of executive officials—alcalde, secretary, treasurer, comptroller, engineer, and health officer—while in municipalties of the other classes the functions to be performed by these officers were consolidated. Thus, the smaller municipalities have only the officers of alcalde-treasurer, secretary-comptroller, and health officer, the alcalde-treasurer performing the duties of engineer in that the direction of all public works is under his immediate supervision and control. In addition to thus limiting the number

of executive officials that might be created, provision at the same time was made for the limitation in the rate of salaries that might be paid them.

While thus making provision for as economical a form of organization as circumstances would permit, it was felt that, on the other hand, the municipalities should be compelled to pay due attention to the performance of the more important duties with which they were intrusted. This was secured by the provisions that the municipalities should devote either a certain part of their income to certain works of public utility or employ and pay at least a minimum compensation to officers charged with certain duties. These features are covered partly by the general municipal law and partly by the general revenue law. Thus, the general revenue law provides that of the proceeds of the eighty-five one-hundredths of 1 per cent of the general property tax now assigned to the municipalities 20 per cent shall be paid over to the local school boards for exclusive use by them for educational purposes, and 8 per cent shall be covered into special trust funds to be known as "road improvement funds," the proceeds of which must be exclusively devoted to the improvement of roads other than the streets of the urban part of the municipality, while the municipal law makes it obligatory upon the municipalities to appoint a health officer and to pay him at least the minimum compensation fixed in the act. In virtue of these provisions due attention on the part of the municipalities to the important work of education, roads and public health is insured.

Originally the effort was made to insure that due attention would be paid to the important subject of local roads by the creation of special local corporations for this purpose. By an act approved March 1, 1902, provision was made for the division of the island into seven road districts corresponding to the seven election districts, and the election in each, at the time of the regular biennial elections, of a board of road supervisors. This act, as subsequently amended, provided that 8 per cent of all collections on account of general property taxes assigned to municipalities should be paid over to such boards. The theory on which this system was created was that it would be possible to secure as members of the board prominent taxpayers and landowners who would be in a position, and would be willing, to devote themselves to the work of road improvement to a greater extent than could be expected of the municipal councils, and that also roads running through more than one municipality could be better provided for. The act, however, worked badly from the start. It necessitated the creation of a special machinery, the expense of which absorbed a considerable portion of the revenue of the boards. It at the same time weakened the powers and responsibilities of the municipalities. Constant friction also resulted in the selection of roads to be improved, it being claimed by many municipalities that other municipalities received a more than proportionate part of the benefits of the funds expended. In view of these facts, a provision was inserted in the municipal law, when it was revised in 1906, ordering the abolition of the boards on and after July 1, 1906, and providing that their affairs should be wound up and their resources and obligations apportioned among the respective municipalities.

In abolishing these boards, however, the legislature desired to retain the obligation that the municipalities should devote a portion

of their income to road-improvement work. It accordingly made the provision, already mentioned, that the 8 per cent of the general property tax receipts of the municipalities, formerly going to the road districts, should be covered by each municipality into a special fund to be known as road-improvement fund, and that the amounts so credited to these funds should be available only for the construction and repair of municipal roads outside of the urban portion of the municipalities. The financial operations of the old boards during their existence are shown in a table appended to my report for the fiscal year ending June 30, 1906. From that table it appears that the total receipts of the boards during the four years of their existence amounted to $220,889.55. Of this amount $45,892.24, or 20.78 per cent, went for salaries and office expenses. Although this is a very high percentage, the record would not be so bad if the $162,-672.44 which, according to the books, was expended on the actual work of road construction and maintenance, had been wisely and economically expended. It is the general testimony, however, that this money was in great part so inefficiently expended that a very inadequate return was obtained in the way of permanent improvements to the municipal roads of the island.

It is of course impossible to say whether the municipalities now having the expenditure of these funds will in all cases make such expenditures wisely, but it is certain that the whole, or the greater part that formerly went to the payment of salaries and office expenses will be saved. There is a strong probability, moreover, that, judging from results thus far obtained, and from the new spirit now actuating the municipalities to make a good showing in the management of their affairs, a greater return will be received from the expenditures of these funds than was the case in the past. Not an unimportant factor in obtaining this result will be the provision of the law that, except in those cases where the expenditure involved is not greater than $200, the work of road construction or repair shall be done under the technical direction and immediate supervision of the department of the interior.

One of the most important questions concerning the financial powers of the municipalities that presented itself for settlement was that relative to the authority that these bodies should have to incur bonded indebtedness, and the conditions under which such authority, if granted, should be exercised. Partial action in respect to this matter was taken at the first session of the first legislative assembly in 1901. By an act approved January 31, 1901, authority was granted to any municipality having a population of ten thousand inhabitants or over, upon receiving the approval of the executive council, and upon complying with the provisions set forth in the act itself, to incur bonded indebtedness for the purpose of funding its outstanding obligations or of making public improvements.

The more important of the provisions of this act were that the total amount of bonded indebtedness that might be outstanding at any one time should not exceed 7 per cent of the assessed value of the property for purposes of taxation in the municipality; that the bonds when issued should bear interest at a rate not to exceed 6 per cent per annum, should be sold at not less than par, and should be redeemable in ten and payable in twenty years; that provision should be made for a sinking fund for the payment of the bonds upon their

maturity; that a special tax should be levied sufficient in amount to realize the sum required for meeting all interest and sinking fund charges as they became due; and, finally, that the approval of the executive council should be obtained not only of the contracting of the loan, but of the form of the bonds, and generally of all the steps necessary for the consummation of their sale and subsequent payment.

This act has remained unchanged and has been specifically continued in force by the general municipal law as revised in 1906. Immediately upon the passage of this act the four most important municipalities of the island, San Juan, Ponce, Mayaguez, and Arecibo, sought and obtained authorization from the executive council to issue bonds in accordance with its provisions, and in due time succeeded in selling such bonds. The San Juan loan was for $600,000, those of Ponce and Mayaguez for $200,000 each, and that of Arecibo for $100,000. All of these loans bear interest at the rate of 6 per cent per annum and were issued as of date of January 1, 1902. The Mayaguez and Arecibo bonds were sold at par; a premium of 3.0625 per cent was obtained in the case of the San Juan loan, and a premium of 3.5 per cent in the case of the Ponce loan. The purposes for which these loans were issued were partly to fund or refund prior outstanding obligations and partly to undertake certain important public works. Nearly one half, or exactly $545,476.09, was for the former purpose, and $554,523.91 for the latter.

A detailed enumeration of the purposes for which these loans were contracted is given in my annual report as treasurer for the fiscal year ending June 30, 1902. In accordance with the provisions of the act under which the bonds were sold, provision was made in each case for a sinking fund into which there has been annually paid by the four municipalities the sum of $55,000. Interest at the rate of 3 per cent is obtained on this fund, which is compounded semiannually. On June 30, 1907, there had thus been deposited in the four sinking funds a total of $275,000; the earnings of the funds had amounted to $16,631.34, so that the total amount standing to the credit of the funds on that date was $291,631.34. In addition the four municipalities had on hand a total of $85,181.66 representing the proceeds of the special tax levied for bond interest and redemption purposes that was available for the payment of future interest and sinking fund charges. A considerable start has thus been made toward the accumulation of funds with which to pay the bonds on their maturity.

This act, authorizing the more important municipalities upon receiving the approval of the executive council to incur bonded indebtedness, but partially met the needs of the municipalities in respect to the securing at one time of funds sufficient in amount to enable them to undertake permanent works of public improvement. In the first place this act applied only to certain municipalities, and here the necessity of levying a tax upon property with which to meet interest and sinking fund charges imposed such a burden upon taxpayers that it was not desirable to take avail of the law except in cases of extreme urgency. In the case of the four towns that did avail themselves of the provisions of this act the total tax rate upon property had to be very materially increased, this increase in several cases more than doubling the rate for municipal purposes.

The matter of negotiating a sale of bonds, moreover, is one that entails so much trouble and expense that resort to this method of

using public credit is hardly justified unless a very considerable sum of money is desired at one time. It is also doubtful whether municipalities situated as are those of Porto Rico could succeed in selling bonds where the total issue is for a small amount, as the amount involved in such cases would not be sufficient to warrant prospective investors going to the trouble involved in making the necessary investigations relative to the financial and economic conditions of the municipality and the authority under which they were acting. While few of the municipalities thus required large enough sums to justify the issue and sale of bonds, all, or nearly all, were in urgent need of moderate sums, running from $5,000 to $50,000, with which to make such improvements as the construction of waterworks, markets, slaughterhouses, hospitals, school buildings, city halls, improved streets and highways, and the like. To meet this need the insular legislature passed an act approved March 10, 1904, authorizing the insular treasury to make loans to the municipalities and local school boards from its general balance of insular funds.

The provisions of this act was subsequently incorporated, with a few minor changes, in the general municipal law of the island as revised in 1906. In accordance with these provisions any municipality may, by ordinance duly enacted, petition the executive council to authorize the grant to it of a loan from the insular treasury. This ordinance must state definitely the amount required, the exact purpose or purposes to which the money loaned is to be devoted, the rate of interest to be paid, and must provide for the repayment of the loan in annual installments and authorize the insular treasury to retain from property tax collections, made on its behalf, the money necessary with which to meet the annual installments as they fall due, and the interest on the loan provided for. In practice the rate of interest fixed has invariably been 3 per cent, and the longest term for which a loan has been granted has been that of ten years. In the great majority of cases, where relatively small amounts are involved, repayment is provided for in five years or less.

It is difficult to exaggerate the benefits that have resulted from the operation of this system. During the three years that it has been in operation loans to the total amount of $733,874.59 have been authorized, of which $542,132.26 were loans to municipalities and $191,742.33 loans to school boards. The money thus authorized to be loaned is not actually paid to the municipalities and school boards until needed by them. Thus, of the total amount authorized to be loaned the municipalities had received up to June 30, 1907, only $301,646.55, and the school boards $65,742.33, or a total by the two bodies of $367,388.88. Of this amount the municipalities had repaid $129,839.71 and the school boards $30,344.03, thus leaving outstanding due the insular treasury by the municipalities the sum of $171,806.84 and by the school boards $35,398.30, or a total of $207,205.14. Altogether 58 different loans were made to municipalities and 53 to local school boards. In some cases the same municipality has received two or more loans. A complete record of the operations had under this system is given in two tables appended to this report.

This whole system of granting loans from the insular treasury to the municipalities and school boards has proven beneficial to both classes of bodies. The insular treasury has, in effect, invested its available surplus at 3 per cent with perfect security, as, owing to the

fact that the insular government collects the general property tax and repays itself by retaining from the collections on behalf of the municipalities the sums necessary to meet interest and instalment payments, there can never be any doubt about such payments being promptly made. The municipalities and school boards, on the other hand, have obtained the money of which they have need with practically no trouble, with no expense, and at the extremely low rate of interest of 3 per cent. The possibility of securing these loans has enormously stimulated the work of municipal improvements throughout the island. With the money thus obtained the various municipalities receiving the loans have vigorously entered upon the work of equipping their urban districts with waterworks, hospitals, markets, and public improvements of all sorts. Thus, the towns of Caguas, Coamo, Yabucoa, and Aibonito now have in course of construction waterworks to cost $60,000, $25,000, $20,000, and $8,000, respectively; San Juan is extending its sewer and sidewalk system at a cost of $52,000; Bayamon is constructing a market and a city hall, besides carrying out certain other works of public improvement, at a cost of $20,000; Guayama has provided for the erection of a covered market at a cost of $16,000, while scores of other cities have under way similar works. Of the $191,742.33 authorized to be loaned to the school boards, $165,300 is for the purpose of erecting new school buildings.

Two collateral advantages, the one pertaining to the insular government and the other to the municipal governments, of this system of granting loans from the insular treasury to the municipalities should be noted. By the adoption of this system the insular government in a way distributes the present great prosperity of its finances over the future. There would be no justification for the insular government collecting and holding in its treasury a large surplus, and with such a surplus it would be impossible to resist the demand for large appropriations. By loaning out such surplus the money available for appropriation is correspondingly reduced, and for the next ten years the insular treasury will have a steady and important source of income through the payment of the annual installments of the loans as they fall due. The collateral advantage to the municipalities results from the fact that by thus contracting loans for public improvements they, in effect, pledge their available income, during the years for which the loans run, to works of public improvement to the extent to which the payment of the annual installments constitute a charge upon their budgets. As has been elsewhere stated, one of the great objects sought in reorganizing the municipal life of the island was that of insuring that the municipalities should devote as large a proportion of their total income as possible to works of actual public utility. This system by which the municipalities receive loans from the insular treasury and pledge their future revenues to the meeting of interest and repayment of principal charges has accomplished this very desirable object.

In the great majority of cases, moreover, it should be noted that public works, the construction of which has been undertaken, are revenue producing properties, and that to a very large extent the revenues to be obtained from them will easily meet the interest charges incurred, and in time produce a sum more than sufficient to offset the principal of the debt incurred. The inauguration and con-

struction of these works of public utility has, moreover, had a marked effect upon the attitude of the people themselves toward their local government. For the first time they have seen these governments actively engaged in the prosecution of works of direct advantage to them. This has given them a new idea regarding such governments and has directed their interest in local affairs into more legitimate channels than in the past.

The general municipal law, as revised in 1906, also authorizes municipalities, upon receiving the approval of the executive council, to borrow money directly from banks or other financial institutions. This provision was inserted in anticipation of the possibility of the insular government not having sufficient funds available for making loans to municipalities and school boards to the extent of which they might have need. No resort has yet been had to this provision of the law.

The matter of introducing modifications into the system by which the municipalities receive their income with a view to increasing such income and eliminating certain objectionable features, called for little differences of opinion regarding the general policy that should be pursued. That the municipalities were in urgent need of more money was evident, not only from the necessity that they were under of paying the debts with which they were burdened, but from the crying need that existed for a more efficient performance of public duties of all sorts and for public improvements of almost every description. This increased income, as has already been pointed out elsewhere, could best be obtained by assigning to the municipalities a larger proportion of the total levy of taxes upon property and by carefully fostering all of the miscellaneous sources, such as productive properties from which the municipalities derive an income. Marked progress in both of these directions has been made. The municipalities now receive 85 per cent of the total tax levied of 1 per cent on property for general governmental purposes, and the time has now arrived when they can have assigned to them the total proceeds of such tax, while in almost all municipalities the system of revenue-producing properties, such as waterworks, markets, and slaughterhouses, has been so developed that a largely increased revenue is now obtained from such source. Thus the net income available for current expenditures of municipalities has increased during the past two years by over 40 per cent, or, to be exact, from $897,997.47 during the fiscal year ending June 30, 1905, to $1,268,004.04 during the fiscal year ending June 30, 1907. The fact that all of the municipalities, with two exceptions, have now liquidated all of their old indebtedness also improves greatly their financial condition, since all of current income may now be devoted to current needs.

In one respect, however, quite a decided change was desirable in respect to the taxation system of the municipalities. One of the most unsatisfactory features of such system as first organized after the establishment of civil government lay in the practical operations of the section of the general revenue law allowing the municipalities to levy so-called "patente," or license taxes upon industrial undertakings, commercial establishments, the practice of professions and trades, and like forms of activity. The power to levy and collect this tax had been possessed by the municipalities under the Spanish régime. It was evidently unwillingly continued in force by the general

act of January 31, 1901, since that act provided that the power to levy and collect this tax should continue only during the next fiscal year, unless the legislature should otherwise determine. That it was not immediately abolished was due to the fact that it was deemed unwise to deprive the municipalities of this source of income until the productiveness of the general property tax could be determined. In thus framing the law with a view to the early abolishment of this tax, the legislature was evidently influenced, both by the disfavor with which this form of taxation is looked upon in most States of the Union, and by the many evils attending its administration in Porto Rico. Only too often did the municipal authorities make use of their power to impose this tax to favor their personal and political friends and treat unjustly their enemies. It is true that the revenue act of 1901 provided that no such schedule of taxes should be imposed by a municipality until it had received the approval of the executive council, but as that body had but little information upon which to go in passing upon the schedules coming before it for consideration, the result was that not only was it impossible to detect and correct more than the most glaring cases of injustice, but the council was burdened with a task making considerable drafts upon its time.

As the general revenue act, as stated, continued this tax in force only for one year, it became necessary at the next session of the legislature to determine whether this tax should be continued in force or not. Notwithstanding the fact that this form of taxation is looked upon with so little favor in the United States, it in itself is by no means a bad tax as applied to conditions prevailing in Porto Rico. The general property tax falls almost exclusively upon agricultural property, while the merchants and professional classes either are not reached at all or are reached only to the extent of the stock in trade carried by them. The value of this stock in trade at any one given time constitutes but a very imperfect measure of the importance of the industry and allows merchants and others doing a large business to escape with the payment of a relatively small tax. If equitably assessed and collected, and moderate in amount, there is no reason why this system of license taxes could not be made to supplement or complement very well the general property tax by reaching these classes of persons. The municipalities, moreover, can not well do without the income obtained from this source. The question thus was very largely one as to whether the tax could be made a more equitable one in its actual administration. The legislature believed that this could be done and results have fully justified its belief. In obtaining this end the following changes in the law were made.

Instead of leaving to each municipality the right to exercise its discretion in respect to the determination of the classes of merchants, manufacturers, and others who should be taxed and the amount of the taxes that should be paid by them, such action to be subsequently revised by the executive council, a detailed classification of all classes of industries and trades subject to this tax and the maximum amount of tax that might be imposed is set forth in the general municipal law. Account is taken of the different conditions prevailing in different municipalities by providing one maximum for municipalities of the first class and another maximum for municipalities of the second and third classes. This schedule was prepared

after a careful study of past practice and of the relative importance and taxpaying abilities of the different classes subject to the tax. Care was taken to make the maximum amount less than that which the various industries had in the past been accustomed to pay. To prevent the municipal authorities from treating the different classes of industries inequitably, the law provided that the rate to be fixed by them should be the maximum provided for by the law or a certain percentage of such maximum, such percentage to be the same for every class of commercial license. Thus the municipalities have the option of imposing and collecting either the maximum rate set forth in the law, one-fourth, one-half, three-fourths, or any fraction or percentage of these rates.

In order that individual taxpayers might have security against being improperly classified the law provided that the list of the individual firms or commercial houses taxed, together with the amount of the taxes paid by each, should be posted conspicuously in the city hall for at least ten days before final action, during which time any taxpayer who believed himself to be unjustly or erroneously taxed might protest to the municipal council against the action proposed to be taken in his case. The result of this action in practice has more than met expectations. Not only do the municipalities receive a far greater income from this source than they formerly enjoyed, notwithstanding the fact that the rates authorized are, in the great majority, if not all, cases, lower than those formerly imposed by the municipalities, due to the fact that such taxes are now generally collected, but practically no complaint is heard from the persons taxed; while under the former system the insular government was flooded with complaints relative to the arbitrary and unjust action of which it was claimed the municipal authorities had been guilty. It may be that this form of taxation is not the most desirable from every point of view, but it can be said with certainty that it is now working smoothly in Porto Rico and giving good results and should be retained until the municipalities can obtain an equivalent income from some other source in a more advantageous way.

Of all the action taken for the improvement of municipal conditions in the island, however, far the most important as regards its actual influence upon municipal life and results obtained, is the provision that was made for the establishment of a system of uniform accounting and reporting by the municipalities. For years it has been recognized by those persons who are most deeply interested in the reform of municipal government in the United States that the first and prime requisite to a permanent improvement of conditions lay in the requirement that municipalities should not only keep their books of account and render their reports in such a manner that their financial operations and conditions might at any time be known, but that, as far as possible, all the municipalities of the commonwealth should follow the same system so that comparisons might be made of policies pursued and results obtained of municipality with municipality and of year with year. Data of this kind is not only necessary in order that the public may have that knowledge to which it is entitled of the manner in which their governments are being run, but that the municipal officials themselves may always know just how the operations of the government for which they are responsible are being conducted.

Desirable in any commonwealth, the adoption of such a system under conditions prevailing in Porto Rico was an absolute essential to any intelligent action looking to the improvement of local government in the island. When civil government was organized there was an almost complete absence of any authoritative data showing what was the real condition of the municipalities, from what source they obtained their income, and for what objects they made their expenditures, with the result that it was almost impossible to determine what were the real needs of the municipalities as regards income and the extent to, and manner in, which this income was obtained. More than this, so complete was the absence of any proper system of auditing and control that opportunities for fraud existed on every hand, and were only too frequently availed of.

Evidently, in view of this condition of affairs, the first step to be taken by the insular government in meeting its obligation to secure good municipal government in the island, lay in the securing of the facts upon which to base intelligent action, and in taking immediate steps to prevent fraud. This object could only be fully obtained by providing that authority should be invested in some insular official to prescribe a uniform system of accounting and reporting, that should be followed by all municipalities, and to supervise such system after establishment in order to insure that its provisions would be rigidly carried out. There was in existence in the office of the treasurer a bureau of municipal finance, and it seemed proper, therefore, that this duty should be intrusted to the treasurer, and that the bureau of municipal finance should be reorganized so as to take charge of the administration of the system.

Provisions were accordingly incorporated in the new municipal law, approved March 1, 1902, by which the treasurer of Porto Rico was authorized, in the broadest terms possible, to prescribe the manner and form in which the municipal treasurers and comptrollers should keep their books of account, deposit all moneys, and make disbursements, and to require of such officers such annual and other reports as he deemed desirable. He was furthermore authorized, himself or by some competent person or persons appointed by him, to make a detailed examination of the financial operations of any municipality whenever he deemed conditions to be such as to warrant such action, and in making such examinations he, or his deputy, was given power to administer oaths, to compel the appearance of witnesses, the production of books, papers, securities, etc. If, as a result of such examination, he discovered that fraud was being committed, or that the financial affairs of the municipality were being incompetently administered; or that his regulations relative to accounting and reporting were not being complied with, it was his duty to report the fact to the governor of Porto Rico, who, in such cases, had the authority summarily to remove the delinquent officer and to request the attorney-general to institute such civil and criminal proceedings as conditions might justify.

The scheme of supervision over municipal finances thus vested in the insular treasurer comprehended the taking of three successive steps: (1) The preparation of a code of regulations setting forth in detail the precise manner in which the municipal treasurers and comptrollers should keep their books of account, deposit all funds, audit all claims and make all payments from the municipal treasury;

(2) the requirement of systematic reports showing the actual financial transactions and conditions and the compilation and analysis of such reports so that such operations might be clearly seen; and (3) the organization of a system of inspection and audit by officials attached to the office of the treasurer in order that the department might know that its orders were being complied with, and whether municipal affairs were being honestly and efficiently run.

Immediately upon the passage of the law of March 1, 1902, the Treasury Department, through its bureau of municipal finance, entered upon the work of preparing the rules and regulations relative to accounting and reporting that were to go into effect July 1, 1902. These regulations set out in detail the exact books which must be kept by the municipal treasurers and comptrollers, the manner in which moneys must be deposited, the requirements that have to be met and the vouchers produced before comptrollers can order any payments to be made, and the conditions that must be complied with before the treasurers can make such payments. In all cases blanks or model forms are given in the regulations showing the exact character of each book, voucher, warrant, or other document that must be used. By subsequent action of the legislature the insular bureau of printing and supplies is given authority to furnish these forms to the municipalities of the island at cost. Thus, at the present time, not only the character of the forms used is prescribed, but, with few exceptions, the forms themselves are furnished. In thus devising a system of accounting and reporting for the municipalities the fact had to be constantly borne in mind that the system would have to be administered by persons in great part lacking in skill and technical training as accountants. Every effort was, therefore, had to make this system as simple and easily understood as possible, while the regulations themselves had to enter into the minutest details and, in fact, almost constitute a text-book on accounting in so far as the system that was prescribed is concerned.

Briefly, the system devised provides that moneys due the municipalities shall be paid to, and all disbursements shall be made by, the municipal treasurers exclusively; that wherever possible some banking or other institution shall be made the depository of public funds; that all moneys received shall be deposited with such depository and that all payments shall be made exclusively by drafts upon such institution; that payments shall be made by treasurers only upon warrants drawn by the municipal comptrollers and countersigned by the alcaldes; that the municipal treasurers shall issue receipts for all moneys received by them, which receipts shall not be valid until countersigned by the comptrollers, who shall keep a record of all receipts so signed; that the comptrollers shall carefully examine all claims against municipalities and shall not issue warrants for their payment until they have satisfied themselves that such claims are just; that there is an appropriation therefor in the budget; that the same is not exhausted; that there are funds on hand available for their payment; that the expenditures are duly evidenced by proper vouchers; and that the proper officers have certified that the services or supplies represented by the claims have actually been rendered or furnished. Record of all these transactions must be kept in the books of account as prescribed by the regulations.

The second step involved in the establishment of a uniform system of accounting and reporting consisted in the requirement from the municipalities of reports of such a character as would enable the treasury department not only to keep in close touch with how municipal finances were running from month to month, but to obtain the information relative to such operations in a form permitting of the analysis of municipal receipts and expenditures in a way that would bring out the real financial operations of the municipalities. This is done by requiring from the municipalities quarterly and annual reports in the form prescribed by the treasury department. The quarterly reports consist of statements of receipts and expenditures and are carefully examined in the department as received in order to determine whether the rules and regulations relative to accounting have been rigidly complied with. This examination brings to light many cases where errors in bookkeeping have been committed, and a considerable part of the work of the bureau of municipal finance consists in corresponding with the various municipal comptrollers and treasurers for the purpose of pointing out these errors and of giving them instructions relative to what should be done in particular cases.

It is unnecessary to enter into further details regarding the exact character of the reports required. One fact, however, should be stated and given emphasis. This consists in the obligation imposed upon the municipalities in keeping their books and in rendering reports to make a clear distinction between municipal funds proper—that is, funds available for ordinary municipal expenditures—and trust funds, or those of which the municipal treasurer is simply for a time the custodian or which are pledged to some particular purpose. In the same way, a careful distinction is made between entries in the books which represent real transactions; that is, money actually coming into the treasury from taxpayers or other sources of municipal income, and payments actually made for services rendered or supplies furnished, and those entries which represent mere bookkeeping items, such as transfers, repayments, and the like.

The making of this distinction is essential in any system of governmental bookkeeping if the real financial operations of the government concerned are to be known. As a result of making such distinction the treasury department is able to prepare tables showing not only the gross receipts and disbursements of each municipality—by which is meant a statement of all entries of every character upon both sides of the ledger of the municipality—but statements showing net income and expenditures proper of the municipalities—that is, statements from which all receipts and expenditures on account of trust funds and of purely bookkeeping items have been eliminated, and which, consequently, show the real information that it is desirable to have relative to municipal receipts and expenditures. From this latter table one can obtain the facts relative to the amount of money actually entering the municipal treasuries available for municipal expenditures, the sources in detail from which such income was obtained, the total of the actual expenditures made for carrying on the government, and the purpose in detail to which such expenditures were devoted. This distinction between the gross receipts and disbursements, and net income and expenditure constitutes, it is believed, the most important and valuable feature of the system of

reporting and of analysis of municipal operations that has been adopted. By reason of it, it is believed that the financial operations of the municipalities of Porto Rico can be shown with a clearness and exactness that can not be equaled in the case of the municipalities of any other country.

It is impossible to exaggerate the importance of the action thus taken or overmagnify the beneficial results that have followed from it. Porto Rico has thus at an early date in the history of its civil government met the one most important requisite to the securing of honest and efficient local government and is thus entitled to take front rank among commonwealths which are trying to place their systems of local government upon a solid foundation. It should be recognized that the value of this system consists not merely in enabling students to gratify their desire for information regarding the progress of events, but in furnishing the data upon which municipal budgets of receipts and expenditures must be based, and in furnishing that information which the insular government must have if it is to act intelligently in authorizing municipalities to incur bonded indebtedness or in taking other action affecting their financial status. The securing and publication of this information, moreover, has had another very beneficial effect. For the first time the citizens of each municipality, and indeed the municipal officials themselves, are able to know the real financial conditions of their bodies and how their operations compare with those of prior years and other municipalities. The diffusion of this information has developed an interest in municipal affairs and an emulation among the municipalities to make the best possible showing in comparison with other municipalities that it would be difficult for one to appreciate who has not been familiar with the attitude of the people and of local officials toward their government before and subsequent to the introduction of this system.

This desirable result, of course, was not obtained immediately. As regards the system of reporting and of analysis of the information received it will be seen by consulting the tables appended to this report that all of the tables do not cover the whole period elapsing since the introduction of the system on July 1, 1902. It was only as the system entered into operation that certain improvements suggested themselves. These features in respect to which improvements could be made developed at an early date, so that it has been possible to make all of the tables cover a series of years, and the writer now knows of no line of facts or class of information that it is desirable to have regarding financial operations of the municipalities that is not covered by these tables. As regards the administration of the system great difficulty was, of course, encountered at the outset in instructing the municipal treasurers and comptrollers in their duties under the new system, and much more in making them comprehend that the rules and regulations relative to such system had to be rigidly complied with. In those cases, moreover, where actual fraud and dishonesty was rife an arduous campaign had to be inaugurated to unearth such dishonesty and to secure a return to honest government. Thus, the first results of the operation of the new system was to show that in a number of the larger municipalities, and notably in the capital itself, San Juan, and in Mayaguez, gross frauds and corruption were being practiced by municipal officials. In these two

municipalities elaborate investigations were accordingly undertaken, a large amount of testimony was taken, and detailed reports of findings were prepared. On the evidence thus discovered the alcaldes of these two towns, and other officials who were apparently implicated in the frauds, were summarily removed by the governor, and in a number of cases criminal prosecutions against them were instituted. Although the government failed to secure conviction in these cases, the chief object sought by the investigation, that of securing the removal of the officials under whom at least the bad practices existed, and the starting of the municipalities themselves on the new path of honest government, was secured. It has not been necessary to repeat these investigations on the same scale. They served to make known to the public that dishonesty in the administration of local finances would not be tolerated, and that all local officials would be held to a rigid accountability for all funds passing through their hands or over which they had any control.

The adoption of this system of uniform accounting and reporting has made possible, as has been stated, the presentation, with exceptional fullness, of the financial operations of the municipalities. In the appendix of this report there are given two series of tables showing, for each municipality separately, its gross receipts and disbursements itemized since the inauguration of the system July 1, 1902, to June 30, 1907, and its net income and expenditure itemized for the fiscal years ending June 30, 1905, to 1907. It is to be regretted that this latter table could not be made to cover the first two years during which the system of uniform accounting was in force, but it was only after such system had been in operation for a time that the necessity of making the distinction between gross receipts and disbursements and net income and expenditures became apparent and it was possible to change the system of bookkeeping so as to render possible the making of the distinction. The distinction between these two tables has already been indicated. The table relative to gross receipts and disbursements shows all moneys passing through the books of the treasurers and comptrollers. In this table, for example, the total proceeds of the eighty-five hundredth per cent tax on property and the special school tax figure as receipts, although 20 per cent of the former and all of the latter tax must be immediately paid over to the local school boards and thus are not available for municipal expenditures proper. In the same way 8 per cent in the years prior to the last fiscal year had to be paid over to the boards of road supervisors.

All of these payments, therefore, figured upon both the receipt and disbursement sides of the account. In the table showing net income and expenditures the receipt and disbursement of this portion of the general property tax and of the special school tax is eliminated, as well as all other transactions having to do with special or trust funds, with the result that this table shows the actual incomes received by the municipalities available for municipal expenditures proper. From the series of tables showing the net income and expenditures of municipalities, it is thus possible to determine for each municipality separately the net income received during each of the past three years, the sources from which such income was obtained, and the total expenditures during the year, classified according to objects of expenditure. In itemizing the expenditures a distinction has been

made between those that were made to meet current obligations and those made for the purpose of meeting interest or repayment of principal charges on account of indebtedness. This distinction is one of great importance, as it makes it possible to determine the amount actually needed, or, rather, actually expended, by each municipality in carrying on its regular current work.

One of the great advantages of municipalities following the same system of accounting and reporting lies in the possibility that it affords of consolidating the results so as to present a showing of the financial operations of all the municipalities combined, and thus to furnish a comprehensive view of municipal operations generally. This has been done in the two tables that follow.

Gross receipts and disbursements of municipalities, by items, for fiscal years ending June 30, 1903, 1904, 1905, 1906, and 1907 (all municipalities combined).

Item.	Fiscal year ending June 30—				
	1903.	1904.	1905.	1906.	1907.
Cash on hand beginning of year	$724,879.12	$438,304.11	$368,913.61	$321,258.32	$480,689.73
RECEIPTS.					
General property tax	378,832.25	441,203.37	724,906.32	858,967.11	981,752.49
Bond redemption tax	129,441.33	123,547.04	140,554.17	156,266.91	149,777.12
School tax	32,533.52	51,893.50	52,862.28	69,992.34	76,065.73
Excise tax (municipal quota)	161,546.15	103,600.00	21,146.02	.....	.....
Taxes levied prior to July 1, 1901	13,205.69	9,263.92	3,483.29	873.02	36.39
Industrial and commercial license taxes	104,575.90	111,850.19	93,400.39	115,225.93	142,110.68
Licenses, permits, and certificates	56,366.21	45,825.82	26,837.64	24,347.27	12,971.03
Municipal property	177,648.18	201,566.98	231,507.94	334,796.36	272,038.74
Court fines	35,381.44	35,102.63	18,109.52	26,340.85	27,724.65
Interest on deposits	4,871.98	5,133.29	15,660.36	3,295.32	3,350.07
Insular loans	.....	.....	95,118.33	89,343.49	111,687.92
Miscellaneous	18,834.70	10,377.96	9,577.55	16,877.99	31,403.66
Total receipts during year	1,113,237.35	1,139,364.70	1,433,163.81	1,696,326.59	1,808,918.48
Total receipts, including balances on hand beginning of year	1,838,116.47	1,577,668.81	1,802,077.42	2,017,584.91	2,289,608.21
DISBURSEMENTS.					
Bonded indebtedness, interest	69,000.00	72,000.00	60,000.00	72,000.00	66,015.00
Bonded indebtedness, sinking fund	55,000.00	.....	110,000.00	55,000.00	55,000.00
Certificates of indebtedness	65,942.08	22,151.36	28,964.97	31,592.20	20,585.17
Indebtedness annexed municipalities	5,136.22	2,845.71	1,129.04	163.34	.....
Insular loans repayment, principal and interest	400.00	.....	16,455.95	50,031.51	66,405.56
Administrative expenditures	200,459.86	172,534.23	217,988.19	224,626.12	233,545.49
Police department	42,619.40	21,791.57	6,512.49	.....	.....
Fire department	12,491.69	10,551.10	12,995.66	18,161.83	15,368.06
Lighting	68,876.75	41,972.14	82,182.91	78,991.17	80,349.43
Public works	218,975.92	168,826.84	133,768.48	148,811.67	207,221.02
Maintenance, productive properties	53,246.24	52,182.85	56,515.05	69,334.02	83,761.24
Charities	120,450.13	125,193.63	142,718.47	153,339.59	180,576.59
Public health	126,633.29	131,661.65	156,005.48	169,481.37	178,894.21
Education	179,408.81	181,267.95	260,337.78	267,552.86	299,334.97
Courts and penal institutions	70,575.50	71,837.72	66,600.62	62,884.07	79,982.60
Road funds	26,284.16	75,635.67	61,046.35	71,762.78	55,253.41
Traveling expenses	23,410.39	10,672.53	11,350.82	8,581.15	9,183.05
Civil register	14,305.93	14,956.21	13,277.94	13,628.43	13,726.02
Miscellaneous	46,595.99	32,674.04	42,968.90	40,953.07	47,899.12
Total disbursements during year	1,399,812.36	1,208,755.20	1,480,819.10	1,536,895.18	1,693,100.94
Balance on hand end of year	438,304.11	368,913.61	321,258.32	480,689 73	596,507.27

Net income and expenditures of municipalities, by items, for fiscal years ending June 30, 1905, 1906, and 1907 (all municipalities combined).

Item.	Fiscal year ending June 30—		
	1905.	1906.	1907.
Cash on hand beginning of year	$22,327.98	$51,728.04	$193,326.98
INCOME.			
General property tax	493,781.85	617,317.43	706,145.39
8 per cent of property tax for roads	.....	.....	80,834.57
Excise tax (municipal quota)	21,146.02	.....	.....
Taxes levied prior to July 1, 1901	3,483.29	873.02	36.39
Industrial and commercial taxes	93,400.39	115,225.93	142,110.68
Licenses, permits, and certificates	26,837.64	24,347.27	12,971.08
Municipal property	231,507.94	334,796.36	272,038.74
Court fines	18,109.52	26,340.85	27,724.65
Miscellaneous	9,730.82	10,567.12	26,141.89
Total current income	897,997.47	1,129,467.98	1,268,004.04
Insular loans	95,118.33	89,343.49	111,687.92
Total, including insular loans	993,115.80	1,218,811.47	1,379,691.96
Total, including insular loans and cash on hand beginning of year	1,015,443.78	1,270,539.51	1,573,018.94
EXPENDITURES.			
Administrative expenditures	217,984.03	224,626.12	233,545.49
Fire department	12,995.66	18,161.83	15,308.05
Lighting	82,182.91	78,991.17	80,349.43
Public works, construction, productive	2,529.60	10,946.23	31,360.16
Public works, construction, nonproductive	7,983.60	40,503.98	65,577.27
Public works, maintenance, productive	66,206.60	69,173.81	83,738.19
Public works, maintenance, nonproductive	51,893.14	76,629.28	90,785.80
Charities	142,718.47	153,339.59	180,476.59
Public health	156,005.48	169,481.37	178,894.21
Courts	36,042.08	28,486.97	37,700.75
Penal institutions	30,558.54	34,397.10	42,281.85
Traveling expenses	11,350.82	8,581.15	9,183.08
Civil register	13,277.94	13,628.43	13,738.62
Education, nonobligatory	11,473.07	14,546.94	18,989.42
Roads, obligatory	.....	.....	54,068.89
Roads, nonobligatory	1,036.30	852.00	1,194.82
Miscellaneous	47,886.26	40,804.83	47,570.05
Total current expenditures	892,124.50	983,150.80	1,184,798.75
Certificates of indebtedness	28,964.97	31,592.20	20,585.17
Insular loans, repayment principal	14,879.92	46,753.93	61,554.70
Insular loans, interest	1,576.03	3,277.58	4,850.88
Indebtedness of annexed municipalities	1,129.04	163.34	.....
Indebtedness of district road board	3,445.82	3,554.27	.....
Indebtedness of school board	14,751.15	3,552.86	3,987.37
Indebtedness of insular trust fund	6,844.31	5,167.55	5,520.92
Total expenditures on account of indebtedness	71,591.24	94,061.73	96,499.02
Total expenditures	963,715.74	1,077,212.53	1,281,297.77
Balance on hand end of year	51,728.04	193,326.98	291,721.17
Unexpended portion, insular loans	.....	34,288.28	50,029.83
Available for ordinary expenditures	51,728.04	159,038.70	210,836.34
Available for road expenditures	.....	.....	30,855.00
Total	51,728.04	193,326.98	291,721.17

If we examine the latter of these two tables it will be seen how great has been the progress of the municipalities during the years covered by the tables. Net receipts have increased from $897,997.47, during the fiscal year ending June 30, 1905, to $1,268,004.04, during the fiscal year ending June 30, 1907, an increase during the two years of $370,006.57, or over 40 per cent. Part of this increase is due to the item of $80,834.57, "8 per cent property tax for roads," which now is retained by the municipality, although carried to a special fund for road improvement, which formerly was turned over to the

boards of road supervisors. To a very considerable extent the increased income, however, is due to the larger sum now obtained from the general property tax, the amount derived from that source being $706,146.39 during the fiscal year ending June 30, 1907, as against $493,781.85 during the fiscal year ending June 30, 1905. This increase in the productivity of the general property tax is due almost wholly to the increase in the assessed value of property and to the increasing extent to which prompt payment of taxes is enforced, as the quota of the general property tax going to the municipality changed during the three years only from eighty one-hundredths of 1 per cent during the fiscal year ending June 30, 1905, to eighty-five one-hundredths of 1 per cent during the fiscal year ending June 30, 1907. A notable increase is also shown in receipts from industrial and commercial taxes, that increase being from $93,400.39 in the fiscal year ending June 30, 1905, to $142,110.68 during the fiscal year ending June 30, 1907. Receipts from municipal property have also increased, the increase being from $231,507.94 in the former year to $272,038.74 in the latter. The unusually large receipts obtained from this source during the year ending June 30, 1906, was due to the fact that during that year the municipaliy of San Juan disposed of some property at a price that brought into its treasury something over $80,000.

If we turn now to the expenditure side of the account, the most interesting fact brought out is the extent to which the municipalities have been able to increase their appropriations for works of public utility as contrasted with those for administration proper. Thus contrasted for the three years covered by the table, it will be seen that the appropriation for public health has increased from $156,-005.48 to $178,894.21; that for charities from $142,718.47 to $180,-476.59; and that for the construction and maintenance of public works from $128,612.94 to $271,460.42. This table also brings out the extent to which the municipalities are not only living within their income, but are being able to maintain cash balances in the treasury for future needs. Thus, on June 30, 1904, all of the municipalities combined had a cash balance in the treasury of only $22,327.98. On June 30, 1907, this balance amounted to $291,721.17, of which $30,855 represented the amounts standing to the credit of the special road-improvement fund, $50,029.83 consisted of the unexpended portions of insular loans granted for the most part to the municipalities to enable the latter to make public improvements, and $210,836.34 constituted the ordinary balance available for general municipal purposes.

It is when we consider the changes that have taken place in respect to the indebtedness of the municipalities, however, that the greatest advance made by these bodies during the past few years is apparent. This indebtedness that the municipalities have been called upon to take care of consists of the following classes: (1) the bonded indebtedness of the four municipalities San Juan, Ponce, Mayaguez, and Arecibo, amounting in all to $1,100,000; (2) indebtedness to the insular treasury on account of short-time loans; (3) indebtedness to the insular trust fund on account of advances made from this fund to certain municipalities to meet emergencies that arose prior to the inauguration of the system of making loans from the insular treasury; (4) certificates of indebtedness; and (5) floating indebtedness. In

the appendix are given tables showing the standing of the account in respect to each of these classes of indebtedness, except that of the first, the condition of which has already been described. Though not relating to municipal affairs, there is also given a table showing insular loans made to local school boards, in order that the record of loans made from the insular treasury to local bodies may be complete. A summary of the showing made by these bodies, for all municipalities combined, is given in the following statement:

Total indebtedness of all municipalities combined, June 30, 1903, to June 30, 1907 (exclusive of bonds of the four municipalities of San Juan, Ponce, Mayaguez, and Arecibo).

Character of indebtedness.	Fiscal year ending June 30—				
	1903.	1904.	1905.	1906.	1907.
Certificates of indebtedness	$58,788.63	$53,118.57	$36,514.39	$14,446.76	.....
Insular loans	.....	.....	.....	124,368.76	$171,806.84
Insular trust fund	32,263.13	29,395.73	22,205.68	17,190.56	11,719.64
Floating indebtedness	262,508.96	284,186.41	141,426.46	77,879.31	15,828.76
Total	353,560.72	367,700.71	200,146.53	233,885.39	119,355.24

From this table it will be seen that, if exception be made of insular loans, the purposes of which have been almost wholly those of making permanent public improvements, the municipalities have almost succeeded in liquidating their outstanding obligations. On June 30, 1901, the municipalities had outstanding floating obligations to the amount of $501,128.15, and only two of the 66 municipalities were out of debt. On June 30, 1907, this situation was exactly reversed, all but two were out of debt, or had a cash balance in their treasuries sufficient to pay outstanding obligations, and the total of these unpaid obligations amounted to only $15,828.76. Of this sum $14,792.64 was owed by the municipality of Mayaguez. Thus, it may be said that with the exception of this one municipality all of the municipalities of the island have, during the six years elapsing since June 30, 1901, while attending to all of their current needs, paid off the heavy indebtedness with which they were burdened, and have placed themselves in a sound financial position. The municipality of Mayaguez, moreover, has so framed its budget for the next fiscal year that it will undoubtedly be able to liquidate its indebtedness during the year. During the years covered by these tables the municipalities have also been able completely to extinguish the certificates of indebtedness issued by them and to reduce their indebtedness to the insular trust fund on account of advances made to them from that fund, with which to make certain public improvements, from $32,263.13 on June 30, 1903, to $11,719.64 on June 30, 1907.

In concluding this report I desire to express my great appreciation of the loyal cooperation that I have received from my entire office and field force, and particularly of the valuable services rendered by my chief assistants, Mr. Benjamin R. Dix, assistant treasurer; Mr. Clifford W. Perkins, chief of the bureau of accounts; Mr. David A. Skinner, chief of the bureau of property tax; Mr. James H. A. Smith, chief of the bureau of excise taxes; Mr. Andrew Holst, chief of the bureau of municipal finance; and Mr. Thomas L. Jett, chief of the bureau of disbursements. As has been elsewhere pointed out,

in organizing the treasury department the effort has been made to distribute the work to be performed among bureaus in such a manner that each should have its own distinct class of duties, and that responsibility should be definitely located. This has meant that the various officials named have been the ones who have had the actual direction of the current work of the department, and to them, therefore, belongs a very large part of the credit for the smoothness and lack of friction with which affairs have been conducted. All, without exception, entered the service of the department in a subordinate capacity and have risen to their present position in consequence of the efficiency and zeal with which they have performed the work entrusted to them. I feel that I am under both a strong official and personal obligation to them for the manner in which they have at all times assisted me in carrying on not only the details of the work of their respective bureaus, but in working out the larger problems of organization and administration.

Respectfully,

W. F. WILLOUGHBY,
Treasurer.

Hon. RÉGIS H. POST,
Governor of Porto Rico,
Government House, San Juan, P. R.

Appropriation for Treasury Department for fiscal year ending June 30, 1908.

Office of the treasurer proper:		
Treasurer	$5,000	
Assistant treasurer	2,700	
Secretary and stenographer	1,600	
Financial and receiving clerk	1,500	
Mail clerk	1,000	
Messenger	360	
Janitor	240	
In all, 7 employees		$12,400
Bureau of accounts:		
Chief	2,000	
Clerk	1,800	
Clerk	1,600	
Two clerks, at $1,400 each	2,800	
Clerk	1,000	
Two traveling inspectors, at $1,400 each	2,800	
In all, 8 employees		12,000
Bureau of municipal finance:		
Chief	2,000	
Two clerks, at $1,400 each	2,800	
Two clerks, at $1,200 each	2,400	
Clerk	1,000	
In all, 6 employees		8,200
Bureau of property taxes:		
Chief	2,000	
Clerk	1,800	
Clerk	1,300	
Three clerks, at $1,200 each	3,600	
Clerk	1,100	
Two clerks, at $1,000 each	2,000	
Two clerks, at $900 each	1,800	

Bureau of property taxes—Continued.		
Two clerks, at $720 each	$1,440	
Clerk	600	
Messenger	360	
Internal-revenue agent detailed as assessor	1,600	
Three internal-revenue agents, at $1,400 each	4,200	
Three internal-revenue agents, at $1,200 each	3,600	
In all, 22 employees		$25,400
Bureau of excise taxes:		
Chief	2,000	
Two clerks, at $1,600 each	3,200	
Two clerks, at $600 each	1,200	
Internal-revenue agent	1,600	
Four internal-revenue agents, at $1,400 each	5,600	
Six internal-revenue agents, at $1,200 each	7,200	
Six internal-revenue agents, at $1,000 each	6,000	
Three internal-revenue agents, at $900 each	2,700	
In all, 25 employees		29,500
Bureau of disbursements:		
Paymaster	3,100	
Assistant paymaster	2,100	
Clerk	1,200	
Clerk	840	
Clerk	720	
Clerk	600	
Clerk	480	
Messenger	180	
In all, 8 employees		9,220
Collectors of internal revenue:		
Three collectors, at $2,000 each	6,000	
Three collectors, at $1,500 each	4,500	
Two collectors, at $1,200 each	2,400	
Two collectors, at $1,000 each	2,000	
Four collectors, at $960 each	3,840	
Collector	900	
Five collectors, at $780 each	3,900	
Two collectors, at $720 each	1,440	
Eleven collectors, at $660 each	7,260	
Two collectors, at $600 each	1,200	
Seventeen collectors, at $540 each	9,180	
Nine collectors, at $480 each	4,320	
Clerk in collector's office	1,000	
Two clerks in collector's offices, at $900 each	1,800	
Clerk in collector's office	840	
Four clerks in collector's offices, at $600 each	2,400	
Seven clerks in collector's offices, at $480 each	3,360	
Three messengers in collector's offices, at $300 each	900	
Three messengers in collector's offices, at $240 each	720	
Two messengers in collector's offices, at $120 each	240	
In all, 84 employees		58,200
Total, 160 employees		154,920
Contingent expenses:		
Blank books, stationery, furniture, office supplies, cablegrams, printing, traveling, and other necessary expenses, including internal, revenue stamps	6,500	
Postage	5,000	
Traveling expenses, bureau of accounts	2,500	
Traveling expenses, bureau of municipal finance	1,000	
Traveling expenses, internal-revenue agents	10,000	
Stabling, shoeing, and care of horses for internal-revenue agents	9,000	
Compensation for securing and preparing maps and data required for the assessment of property and the preparation of tax rolls, tax receipts, etc	4,000	

Office rent, collectors:
Arecibo and Ponce, at $120 each; Guayama and Aguadilla, at $90 each; Vieques, at $40 ..... $460

In all $38,460

Total appropriation for the treasury department 193,380

Assessed value of property in Porto Rico, fiscal years ending June 30, 1902–1908.

[From tax rolls corrected to January 1, 1907, for years 1902–1907, according to rolls as first prepared for 1908.]

Municipality.	Fiscal year ending June 30—						
	1902.	1903.	1904.	1905.	1906.	1907.	1908.
Adjuntas	$1,536,794	$1,327,507	$1,328,946	$1,324,855	$1,192,845	$1,191,366	$1,165,342
Aguada	428,858	472,272	467,628	683,000	720,376	767,958	823,872
Aguadilla	887,933	861,795	869,051	779,858	846,128	861,496	983,390
Aguas Buenas	483,404	401,106	404,686	342,763	333,462	348,256	379,640
Aibonito	603,286	521,551	565,659	568,192	652,140	669,582	748,402
Anasco	1,390,483	1,116,571	1,117,472	1,130,325	1,211,156	1,224,124	1,227,830
Arecibo	3,758,712	3,378,457	3,528,829	3,318,539	3,532,515	3,776,364	3,968,518
Arroyo	539,654	753,354	725,113	630,914	648,312	757,870	834,388
Barranquitas	300,157	229,648	290,720	272,618	267,788	275,254	335,170
Barros	646,534	543,516	542,188	528,349	526,666	526,676	548,114
Bayamon	1,595,030	1,564,273	1,600,033	1,589,082	1,713,385	1,817,986	2,148,360
Cabo Rojo	1,160,345	1,122,200	1,168,252	1,190,480	1,392,322	1,328,494	1,295,638
Caguas	1,151,984	1,113,616	1,117,424	1,141,856	1,233,503	1,664,740	2,665,110
Camuy	594,712	582,148	596,676	582,606	580,616	590,598	584,816
Carolina	1,337,660	1,261,436	1,355,784	1,350,802	1,476,310	1,498,952	1,526,414
Cayey	1,093,615	1,025,004	1,018,223	894,528	906,243	973,292	1,369,472
Ciales	1,205,228	1,014,179	1,001,508	953,199	953,060	946,230	955,998
Cidra	339,440	310,150	312,198	308,498	295,950	332,558	413,124
Coamo	1,645,014	1,468,644	1,381,196	1,233,146	1,229,784	1,241,906	1,262,320
Comerio	391,509	400,564	383,122	324,332	313,942	407,546	476,138
Corozal	348,406	319,674	318,125	321,832	319,586	331,034	344,000
Culebra	87,832	.....	.....	.....	114,114	117,224	121,098
Dorado	362,123	395,392	382,552	373,678	452,240	528,644	607,292
Fajardo	1,739,491	1,892,856	1,880,319	1,685,424	1,807,546	2,518,906	2,745,818
Guayama	2,081,036	2,463,852	2,485,671	2,422,192	2,374,340	2,484,558	2,536,576
Guayanilla	912,689	909,964	923,696	896,778	886,120	901,370	902,054
Gurabo	455,894	396,932	398,336	459,846	506,948	612,902	788,458
Hatillo	642,440	576,992	576,356	590,644	541,142	540,848	556,654
Humacao	1,967,819	2,059,497	1,991,018	1,815,694	1,804,870	1,928,942	2,469,994
Isabela	496,853	515,108	514,172	514,980	552,374	561,028	578,314
Juana Diaz	3,190,266	2,621,688	2,580,232	2,511,310	2,565,755	2,736,620	2,717,020
Juncos	527,582	514,916	538,700	549,104	581,238	811,652	1,148,042
Lajas	628,419	867,683	796,180	939,152	1,129,170	1,166,416	1,179,428
Lares	1,893,602	1,628,133	1,622,364	1,454,046	1,437,182	1,448,368	1,451,280
Las Marias	1,276,368	1,194,460	1,217,984	1,136,744	1,105,168	1,082,578	1,111,746
Loiza	1,216,537	1,250,791	1,184,574	1,109,328	1,303,559	1,351,338	1,351,456
Manati	1,571,423	1,690,114	1,699,227	1,689,897	1,904,311	2,105,030	2,270,394
Maricao	1,331,979	1,026,544	1,029,524	1,023,399	1,006,818	976,816	1,034,780
Maunabo	426,278	461,688	460,216	458,634	457,646	481,418	482,192
Mayaguez	6,733,064	5,317,649	5,235,483	4,583,289	4,707,568	4,756,854	4,905,394
Moca	417,110	389,168	380,388	380,338	392,302	422,272	446,568
Morovis	424,317	426,968	422,400	436,486	483,800	490,562	479,312
Maguabo	877,310	877,332	867,240	878,282	939,397	1,226,584	1,528,250
Naranjito	237,402	221,202	217,178	209,096	201,296	208,146	226,804
Patillas	514,558	598,633	655,873	640,903	631,578	781,346	787,636
Penuelas	648,886	634,716	624,264	600,042	630,210	633,096	661,128
Ponce	11,516,709	11,499,187	11,261,690	9,855,626	10,282,854	10,396,526	11,149,596
Quebradillas	270,028	257,700	260,724	245,666	270,104	280,260	288,794
Rincon	197,068	221,792	222,788	203,104	245,708	271,630	273,422
Rio Grande	1,068,940	1,042,115	979,904	970,321	1,053,724	1,074,264	1,087,850
Rio Piedras	897,203	1,126,964	1,122,922	1,276,371	1,380,846	1,490,952	1,673,380
Sabana Grande	516,791	485,668	491,136	452,470	459,794	449,678	459,106
Salinas	1,894,841	1,941,792	1,931,648	1,903,624	2,180,578	2,460,610	2,505,126
San German	1,346,508	1,363,241	1,370,630	1,454,802	1,437,382	1,441,462	1,511,060
San Juan	14,519,672	14,108,928	14,058,916	13,032,619	13,954,012	14,674,434	16,850,712
San Lorenzo	466,141	473,465	459,725	467,493	465,050	470,040	531,442
San Sebastian	1,144,984	1,028,124	1,021,480	1,010,471	1,006,512	995,908	1,003,492
Santa Isabel	1,161,332	1,165,956	1,213,292	1,140,074	1,216,754	1,445,766	1,649,020
Toa Alta	324,142	334,728	338,724	333,870	329,801	361,774	382,436
Toa Baja	571,082	597,009	604,549	643,266	740,042	787,524	820,146
Trujillo Alto	235,520	191,406	215,992	191,406	218,106	226,234	251,424
Utuado	2,140,866	2,375,077	2,367,539	2,317,980	2,239,843	2,250,526	2,284,358
Vega Alta	474,238	474,544	473,500	458,056	475,412	528,552	660,794
Vega Baja	733,101	710,756	751,052	750,114	831,186	873,970	907,408
Vieques	1,449,330	1,626,870	1,593,648	1,736,895	1,780,712	1,792,872	1,813,402
Yabucoa	1,204,960	1,151,988	1,172,945	1,087,853	1,169,956	1,180,014	1,220,456
Yauco	2,767,474	2,913,704	3,557,061	3,505,717	3,446,904	3,690,494	3,940,626
Total	97,000,966	93,870,957	94,246,645	89,916,858	94,048,066	99,549,290	108,407,794

Number of acres and head of live stock.

[Corrected as follows: 1904-5 to June 30, 1905; 1905-6, to June 30, 1906; 1906-7, to September 20, 1906.]

Municipality.	Fiscal year ending—	Real property.												Personal property.					
		Cane.	Coffee.	Tobacco.	Pasture.	Cotton.	Orange.	Cocoanut.	Minor fruits.	Marsh land.	Timber and brush.	Miscellaneous.	Total.	Cattle.	Horses.	Mules.	Pigs.	Sheep.	Total.
Adjuntas	1905	51	8,727½	14	6,091½	.....	.....	.....	5,939	15	21,597	.....	42,435	375	409	167	316	81	1,348
	1906	86½	9,791	74	7,547½	.....	.....	.....	5,290	40	19,562	.....	42,413	409	406	166	294	84	1,359
	1907	41	9,900½	74	7,869½	.....	.....	.....	5,267	35	19,231	.....	42,418	366	401	166	258	83	1,274
Aguada	1905	2,876	1,008	200	6,399	.....	.....	118	2,574	38	3,057	.....	16,270	1,182	290	.....	40	22	1,534
	1906	2,007	967	179	5,654	.....	.....	104	2,291	26	3,097	.....	14,325	1,369	306	16	38	22	1,751
	1907	2,027	934	179	5,753	.....	.....	111	2,112	26	3,197	.....	14,339	924	288	.....	34	22	1,268
Aguadilla	1905	1,456	199	173	5,729	38	.....	77	5,839	11	4,908	.....	18,430	1,910	839	.....	327	141	3,217
	1906	1,338	171	91	5,502	423	.....	97	4,587	11	5,612	.....	17,832	2,132	855	.....	338	156	3,481
	1907	1,320	153	87	6,010	470	.....	98	4,283	11	5,316	.....	17,748	2,028	802	.....	304	145	3,279
Aguas Buenas	1905	41	2,483	385	8,290	.....	.....	.....	2,227	.....	6,264	.....	19,690	631	190	3	22	8	854
	1906	41	2,091	564	9,335	.....	.....	.....	1,754	.....	5,724	.....	19,509	524	168	.....	12	8	712
	1907	19	1,928	541	9,675	.....	.....	.....	2,188	.....	5,078	.....	19,429	580	151	.....	11	8	750
Aibonito	1905	9	3,015	858	11,212	21	.....	.....	1,823	.....	3,773	.....	20,711	1,111	309	55	85	55	1,615
	1906	9	2,901	801	11,212	21	.....	1	1,583	.....	3,750	.....	20,278	1,145	314	59	85	49	1,652
	1907	9	2,879	1,076	11,098	21	.....	1	1,482	.....	3,766	.....	20,332	1,054	334	49	83	41	1,561
Añasco	1905	3,839	4,873	1	8,498	.....	.....	81	1,814	47	5,811	.....	24,964	1,031	315	16	36	8	1,406
	1906	5,333	4,323	1	7,136	.....	7	80	1,795	37	5,651	.....	24,363	848	267	29	36	10	1,190
	1907	5,363	4,531	219	6,995	.....	7	59	1,540	12	5,511	.....	24,237	938	253	29	32	10	1,262
Arecibo	1905	5,859	3,569	452	22,425	.....	752	162	5,001	793	34,918	.....	73,931	3,547	1,499	34	272	151	5,503
	1906	7,697	3,813	365	21,533	27	497	.....	3,937	654	35,386	.....	73,909	3,721	1,459	55	353	145	5,733
	1907	7,949	3,783	356	21,679	27	939	.....	3,952	339	35,756	.....	74,780	3,640	1,639	47	328	139	5,793
Arroyo	1905	1,606	213	1	5,034	.....	.....	128	180	57	1,979	.....	9,198	1,612	610	.....	16	70	2,308
	1906	2,053	140	1	5,210	.....	.....	154	142	.....	1,489	.....	9,189	1,623	569	.....	14	61	2,267
	1907	2,270	139	1	4,433	.....	.....	154	522	.....	1,650	.....	9,169	1,169	499	.....	14	60	1,742
Barranquitas	1905	8	912	155	6,483	.....	.....	4	3,099	.....	10,248	.....	20,909	829	224	9	54	10	1,126
	1906	8	821	142	7,813	.....	.....	4	2,994	.....	8,598	.....	20,380	824	218	11	44	7	1,104
	1907	8	871	152	6,529	.....	.....	4	2,926	.....	9,802	.....	20,292	764	212	9	53	8	1,046
Barros	1905	2	5,326	95	10,368	.....	.....	.....	6,863	.....	17,645	.....	40,299	918	320	56	155	21	1,470
	1906	2	4,583	87	11,074	.....	.....	.....	6,287	.....	17,660	.....	39,693	925	307	58	138	18	1,446
	1907	2	4,628	85	11,997	.....	.....	.....	5,935	.....	16,962	.....	39,609	704	277	58	115	11	1,165
Bayamon	1905	1,642	501	55	22,559	.....	819	119	3,987	559	9,131	.....	39,372	7,218	1,003	33	262	103	8,619
	1906	3,764	746	46	21,298	.....	967	119	2,985	510	9,444	.....	39,879	7,043	1,067	10	241	89	8,450
	1907	3,806	736	46	22,087	.....	1,128	119	2,630	400	9,032	.....	39,984	6,863	1,068	10	250	89	8,280
Cabo Rojo	1905	4,614	100	23	18,339	18	.....	370	4,528	147	10,574	.....	38,713	4,927	944	.....	380	474	6,725
	1906	5,145	109	8	16,429	325	.....	407	6,573	80	10,505	.....	39,581	4,764	798	.....	334	378	6,274
	1907	5,408	102	6	14,933	125	.....	406	6,468	1,520	10,858	.....	39,826	4,615	719	.....	297	349	5,980
Caguas	1905	1,047	530	793	16,183	30	.....	.....	3,436	24	13,917	.....	35,960	3,978	750	4	84	65	4,881
	1906	1,572	338	1,014	16,972	104	.....	.....	2,834	74	13,077	.....	35,985	4,181	672	4	92	69	5,018
	1907	2,532	368	1,528	17,262	90	.....	.....	2,481	74	11,223	.....	34,558	4,607	725	4	85	66	5,487

Camuy	1905	892	1,386	424	8,202	11	.....	1	2,685	129	10,917	.....	24,647	1,870	712	6	349	128	3,065
	1906	924	1,306	294	10,045	99	.....	.....	1,755	129	10,446	.....	24,998	1,863	546	7	309	88	2,813
	1907	1,031	1,326	294	10,202	89	.....	.....	1,625	104	10,866	.....	25,537	1,906	521	22	281	82	2,812
Carolina	1905	2,924	67	2	20,653	.....	.....	67	958	242	2,684	.....	27,597	6,507	670	.....	245	127	7,549
	1906	4,786	90	2	18,411	.....	.....	.....	873	.....	3,394	.....	27,556	6,860	984	.....	204	131	8,179
	1907	4,776	90	62	18,594	.....	.....	30	771	.....	3,238	.....	27,561	6,931	915	.....	189	131	8,166
Cayey	1905	65	4,769	1,273	8,226	.....	.....	.....	3,767	87	11,607	.....	29,794	2,232	756	22	128	41	3,179
	1906	60	4,104	1,824	9,080	.....	.....	.....	3,103	87	11,364	.....	29,622	2,081	638	40	113	38	2,910
	1907	60	3,922	3,180	9,853	.....	.....	.....	3,314	87	10,890	.....	31,306	2,171	623	91	93	38	3,016
Ciales	1905	10	8,567	69	5,332	.....	.....	.....	3,749	4	25,977	.....	43,708	586	560	78	142	43	1,409
	1906	14	7,853	63	6,424	.....	.....	.....	3,529	44	24,260	.....	42,187	794	480	116	89	37	1,516
	1907	14	7,796	102	6,932	.....	.....	.....	3,420	44	24,053	.....	42,361	789	443	125	74	24	1,455
Cidra	1905	38	1,497	1,752	7,329	.....	.....	.....	4,056	.....	5,747	.....	20,419	749	251	.....	73	31	1,104
	1906	34	1,282	1,615	8,905	.....	.....	.....	3,467	.....	4,866	.....	20,169	771	247	.....	69	31	1,118
	1907	33	871	2,288	9,381	.....	.....	.....	3,095	.....	4,666	.....	20,334	820	252	2	55	31	1,160
Coamo	1905	1,830	5,302	8	28,286	.....	.....	.....	4,029	.....	8,906	.....	48,361	5,970	1,327	354	191	370	8,212
	1906	1,830	5,031	9	28,223	.....	.....	.....	4,103	.....	9,104	.....	48,300	6,116	1,307	363	175	341	8,302
	1907	704	4,841	10	27,811	.....	.....	.....	4,253	.....	10,713	.....	48,332	5,388	1,311	399	145	270	7,513
Comerio	1905	33	1,615	1,298	7,949	.....	.....	.....	2,321	.....	5,685	.....	18,901	875	359	57	88	13	1,392
	1906	36	1,440	1,268	8,027	.....	.....	.....	2,270	.....	5,658	.....	18,699	836	325	55	57	8	1,281
	1907	33	1,093	1,935	9,595½	.....	.....	.....	1,649	.....	4,205	.....	18,510½	972	362	50	36	6	1,426
Corozal	1905	57	1,185	26	10,144	.....	.....	1	3,003	.....	8,239	.....	22,655	2,211	535	15	290	37	3,088
	1906	54	1,234	22	10,337	.....	.....	1	2,941	.....	8,063	.....	22,652	3,125	489	15	273	37	3,939
	1907	54	1,153	27	11,413	.....	.....	1	2,817	.....	8,012	.....	23,477	3,153	484	14	263	23	3,937
Culebra	1905	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
	1906	.....	.....	.....	3,520	.....	.....	.....	6	.....	1,370	.....	4,896	1,572	187	4	24	240	2,027
	1907	.....	.....	.....	3,580	.....	.....	.....	6	.....	1,370	.....	4,956	1,577	189	4	24	240	2,034
Dorado	1905	1,662	133	1	7,140	.....	604	.....	732	500	2,562	.....	13,334	1,551	207	.....	11	68	1,837
	1906	2,522	129	1	6,326	.....	644	25	460	200	2,812	.....	13,119	1,387	389	.....	11	106	1,893
	1907	2,596	125	1	5,419	.....	127	25	512	.....	2,611	.....	11,416	1,455	400	2	11	106	1,974
Fajardo	1905	5,414	35	9	21,569	.....	40	7	1,746	137	12,001	.....	40,956	6,262	1,058	1	141	139	7,601
	1906	7,275	35	9	19,033	.....	50	7	979	137	11,889	.....	40,014	5,784	1,314	1	135	102	7,336
	1907	9,409	26	1	18,896	.....	40	7	679	.....	11,395	.....	40,453	5,036	1,292	11	124	81	6,544
Guayama	1905	6,194	1,541	70	18,915	.....	.....	.....	1,492	.....	11,517	.....	39,729	5,034	1,218	8	88	121	6,469
	1906	6,303	1,385	54	19,378	.....	.....	.....	1,850	.....	10,820	.....	39,790	5,824	1,208	16	58	104	7,210
	1907	7,396	969	49	18,423	.....	.....	.....	1,816	152	11,108	.....	39,913	5,062	1,510	48	52	93	6,765
Guayanilla	1905	2,260	2,854	22	6,040	.....	.....	.....	2,955	300	9,372	.....	23,803	1,964	448	64	157	170	2,803
	1906	2,291	2,475	21	6,434	.....	.....	.....	2,838	800	9,003	.....	23,362	1,780	419	73	153	159	2,584
	1907	2,464	2,657	21	6,261	.....	.....	.....	2,555	100	8,790	.....	22,848	1,776	387	76	122	149	2,510
Gurabo	1905	1,615	398	162	12,587	.....	.....	.....	826	84	3,663	.....	19,335	2,530	386	5	172	50	3,143
	1906	2,464	326	282	9,675	10	.....	.....	585	.....	6,068	.....	19,410	2,668	409	3	152	30	3,262
	1907	3,565	243	417	9,431	.....	.....	.....	506	.....	5,337	.....	19,499	2,462	458	2	127	21	3,070
Hatillo	1905	199	1,193	391	14,741	.....	.....	.....	2,445	20	8,020	.....	27,009	1,987	652	26	273	132	3,070
	1906	478	1,026	260	12,579	313	.....	.....	1,965	.....	9,423	.....	26,044	2,003	596	16	233	92	2,940
	1907	523	1,072	262	13,158	313	.....	.....	1,604	.....	9,073	.....	26,005	2,107	562	19	190	79	2,957
Humacao	1905	3,705	282	94	33,344	20	.....	224	1,990	1,122	1,899	.....	42,680	9,553	1,595	4	312	158	11,622
	1906	3,836	278	84	33,717	20	.....	224	1,824	1,122	1,717	.....	42,822	9,647	1,605	4	281	140	11,677
	1907	3,940	269	82	33,605	20	.....	224	1,713	1,122	1,807	.....	42,782	9,430	1,569	4	261	138	11,402
Isabela	1905	704	885	778	8,965	.....	.....	.....	5,108	209	12,342	.....	28,991	2,595	791	8	463	99	3,956
	1906	981	880	361	8,763	1,388	.....	.....	3,693	24	12,942	.....	29,032	2,721	721	8	446	98	3,994
	1907	1,009	828	333	9,115	1,375	.....	.....	3,708	24	12,972	.....	29,184	2,712	699	8	428	94	3,941

Number of acres and head of live stock—Continued.

Municipality.	Fiscal year ending—	Cane.	Coffee.	Tobacco.	Pasture.	Real property. Cotton.	Orange.	Cocoanut.	Minor fruits.	Marsh land.	Timber and brush.	Miscellaneous.	Total.	Personal property. Cattle.	Horses.	Mules.	Pigs.	Sheep.	Total.
Juana Diaz	1905	6,910	5,518	38	32,607	.....	.....	.....	3,565	84	13,438	.....	62,122	5,038	1,790	107	200	293	7,428
	1906	8,674	5,299	20	31,566	.....	.....	.....	3,809	.....	13,617	.....	62,985	3,063	1,566	143	169	274	5,215
	1907	8,141	5,135	20	32,430	.....	.....	.....	3,797	.....	13,555	.....	63,078	3,015	1,400	171	146	257	4,989
Juncos	1905	2,470	19	132	9,900	.....	.....	.....	964	.....	2,427	.....	15,912	2,833	351	.....	93	74	3,351
	1906	2,285	20	319	9,850	.....	.....	.....	749	.....	2,547	.....	15,770	2,870	324	.....	88	65	3,347
	1907	3,483	17	314	11,166	.....	.....	.....	730	.....	2,547	.....	18,257	2,515	320	.....	74	63	2,972
Lajas	1905	3,411	129	29	17,481	.....	.....	.....	6,041	505	8,439	.....	36,035	4,973	635	18	328	342	6,296
	1906	4,977	183	89	16,304	60	.....	1	6,272	130	7,280	.....	35,296	4,856	938	8	316	226	6,344
	1907	5,029	180	100	16,258	60	.....	1	6,055	130	7,143	.....	34,956	4,854	922	8	297	220	6,301
Lares	1905	65	11,593	25	10,907	.....	.....	.....	2,792	.....	9,740	.....	35,122	869	850	65	375	99	2,258
	1906	59	11,591	18	10,967	.....	.....	.....	2,710	.....	9,733	.....	35,078	876	812	69	345	93	2,195
	1907	54	11,669	16	11,588	.....	.....	.....	2,401	.....	13,495	.....	39,223	930	739	102	267	69	2,107
Las Marias	1905	185	15,589	3	4,767	.....	2	.....	1,470	.....	8,461	.....	30,477	219	319	125	113	79	855
	1906	185	15,199	3	4,683	.....	308	.....	1,488	.....	8,400	.....	30,266	197	289	115	96	101	798
	1907	145	15,422	3	4,799	.....	308	.....	1,406	.....	8,321	.....	30,404	207	278	108	83	98	765
Loiza	1905	3,588	1,247	5	16,595	.....	.....	833	1,201	1,540	6,124	119	31,252	4,343	788	2	211	72	5,416
	1906	3,340	1,165	5	15,321	68	.....	939	994	1,864	5,977	.....	29,673	4,243	1,182	2	165	71	5,663
	1907	3,294	1,068	4	16,252	68	.....	774	1,416	1,864	5,824	.....	30,564	4,182	1,192	2	160	92	5,628
Manati	1905	6,339	2,215	372	11,095	.....	2,346	2	2,210	867	21,939	.....	47,383	3,998	928	5	137	35	5,103
	1906	7,314	2,165	165	12,987	4	2,285	2	1,553	832	20,118	.....	47,425	4,096	966	5	126	38	5,231
	1907	7,024	2,135	158	14,035	4	2,368	15	1,622	791	20,107	.....	48,259	2,848	1,074	13	113	36	4,084
Maricao	1905	17	12,826	.....	3,722½	.....	.....	.....	861	.....	5,170	.....	22,596½	172	351	2	39	19	583
	1906	7	12,464	.....	4,319	.....	.....	.....	774	.....	4,472	.....	22,036	179	316	27	36	17	575
	1907	.....	12,284	.....	4,614	.....	.....	.....	642	.....	4,056	.....	21,596	206	283	36	34	15	574
Maunabo	1905	1,898	447	21	3,894	.....	.....	39	299	.....	4,980	.....	11,578	1,122	255	.....	19	13	1,409
	1906	1,884	448	16	3,956	.....	.....	39	266	.....	4,581	.....	11,190	1,059	248	.....	18	8	1,333
	1907	1,914	448	16	4,232	.....	.....	39	252	.....	4,179	.....	11,080	1,025	243	.....	18	7	1,293
Mayaguez	1905	4,913	10,234	213	13,994	.....	.....	150	3,506	80	7,865	.....	40,955	2,932	1,083	47	167	40	4,269
	1906	5,971	10,183	213	13,463	.....	.....	122	2,160	37	7,349	.....	39,498	2,680	1,097	57	156	44	4,034
	1907	6,370	10,011	213	13,480	.....	.....	108	2,097	4	7,310	.....	39,593	2,536	1,052	41	137	41	3,817
Moca	1905	519	3,839	31	5,825	.....	.....	.....	3,470	.....	9,757	.....	23,441	745	324	10	68	86	1,233
	1906	516	3,615	30	7,710	.....	.....	.....	3,216	.....	8,512	.....	23,599	788	288	9	81	36	1,202
	1907	619	3,503	21	8,473	.....	.....	.....	2,837	.....	8,063	.....	23,516	819	312	11	72	36	1,250
Morovis	1905	675	1,586	80	18,503	.....	.....	.....	1,432	.....	12,059	.....	34,335	1,169	426	11	62	15	1,683
	1906	187	1,604	65	18,245	.....	.....	.....	1,439	.....	14,336	.....	35,876	1,773	401	38	70	6	2,288
	1907	267	1,551	85	18,731	.....	.....	½	1,383	.....	14,122	.....	36,139½	1,847	434	38	62	6	2,387
Naguabo	1905	1,242	36	.....	18,441	.....	100	60	1,349	170	5,350	.....	26,748	7,170	1,010	4	69	112	8,365
	1906	1,707	35	.....	18,353	.....	100	55	1,225	200	5,136	.....	26,811	7,341	796	4	65	140	8,346
	1907	2,868	35	.....	16,524	.....	100	55	2,372	170	4,803	.....	26,927	6,380	1,120	4	55	135	7,694
Naranjito	1905	30	1,519	648	7,550	.....	.....	.....	1,666	.....	4,893	.....	16,306	993	323	.....	129	18	1,463
	1906	30	1,322	558	7,571	.....	.....	.....	1,480	.....	4,763	.....	15,724	820	265	.....	103	10	1,198
	1907	36	1,142	514	7,425	.....	.....	.....	1,480	.....	5,054	.....	15,651	896	253	.....	79	10	1,238

Patillas	1905	1,949	576	11	8,989	.....	.....	24	991	.....	11,954	260	24,754	1,693	567	.....	86	25	2,371
	1906	1,969	573	11	9,057	.....	.....	24	977	.....	11,860	.....	24,471	1,647	533	.....	77	25	2,282
	1907	2,764	541	3	9,337	.....	.....	66	608	.....	11,457	.....	24,776	1,744	448	.....	57	5	2,254
Peñuelas	1905	778	2,317	50	6,363	.....	.....	.....	2,560	407	12,523	.....	19,998	1,072	446	25	108	77	1,728
	1906	855	2,273	36	6,184	.....	11	.....	1,899	407	13,758	.....	25,423	994	407	22	73	41	1,537
	1907	783	2,240	15	6,018	.....	.....	.....	2,456	407	13,567	.....	25,486	991	427	22	95	45	1,580
Ponce	1905	9,856	9,209	.....	27,420	.....	.....	.....	5,586	10	18,988	249	71,318	5,874	3,338	160	209	261	9,842
	1906	10,757	8,706	.....	26,473	.....	2	.....	4,129	799	20,632	100	71,598	5,627	3,102	139	162	238	9,268
	1907	10,866	8,461	.....	26,392	.....	2	.....	3,940	795	20,943	.....	71,399	6,387	2,962	213	139	205	9,906
Quebradillas	1905	216	730	357	5,655	.....	.....	.....	1,026	.....	3,970	.....	11,954	990	346	8	166	139	1,649
	1906	386	667	292	5,841	150	.....	.....	746	.....	3,808	.....	11,890	1,267	337	8	180	146	1,938
	1907	388	698	285	5,919	116	.....	8	782	.....	3,710	.....	11,906	1,291	329	14	151	112	1,897
Rincon	1905	585	104	.....	3,448	.....	.....	54	1,813	.....	1,271	.....	7,275	752	205	4	120	61	1,142
	1906	807	101	.....	3,656	.....	.....	159	1,399	.....	1,294	.....	7,416	912	186	5	110	72	1,285
	1907	832	98	.....	3,633	.....	.....	155	1,338	.....	1,370	.....	7,426	893	179	5	100	70	1,247
Rio Grande	1905	2,037	1,997	1	19,805	.....	.....	549	1,521	587	13,378	.....	39,875	4,446	723	.....	139	113	5,421
	1906	3,394	1,422	1	20,565	.....	.....	475	717	360	11,547	.....	38,301	4,436	1,418	12	132	85	6,083
	1907	3,245	1,592	1	20,564	.....	.....	475	867	360	12,442	.....	39,546	4,342	1,370	32	143	87	5,974
Rio Piedras	1905	1,938	323	2	21,131	.....	1,243½	.....	1,983	299	4,093	.....	31,012½	4,782	930	9	167	76	5,964
	1906	1,254	287	1	21,834	.....	1,405	.....	1,531½	99	3,721	.....	30,132½	4,825	1,208	16	145	63	6,257
	1907	1,448	277	1	21,577	.....	1,808	5	1,406	99	3,671	.....	30,292	4,539	1,255	24	145	57	6,017
Sabana Grande	1905	169	881	187	7,670	.....	.....	.....	3,414	8	11,726	.....	24,055	2,315	487	31	184	290	3,307
	1906	313	878	218	7,799	.....	.....	.....	3,402	.....	11,438	.....	24,048	2,110	408	36	126	252	2,932
	1907	268	859	194	7,672	.....	.....	.....	3,644	.....	11,511	.....	24,148	2,106	439	32	146	253	2,976
Salinas	1905	4,361	76	6	25,044	.....	.....	.....	651	602	11,027	.....	41,767	6,861	1,077	26	126	147	8,237
	1906	4,729	60	4	24,650	.....	.....	7	505	956	12,715	.....	43,626	7,146	863	59	102	267	8,437
	1907	7,862	66	4	25,918	.....	.....	7	341	470	9,365	.....	44,033	8,856	967	58	159	305	10,525
San German	1905	3,843	2,565	222	12,819	.....	.....	.....	4,441	3	6,442	.....	30,335	3,801	872	13	395	91	5,172
	1906	4,112	2,693	88	12,678	.....	.....	.....	5,099	3	5,666	.....	30,339	3,995	842	5	374	96	5,312
	1907	4,274	2,736	90	12,278	.....	.....	.....	5,014	3	5,820	.....	30,215	3,944	823	8	357	93	5,225
San Juan	1905	.....	.....	.....	595	.....	.....	5	72	4	288	18	982	228	327	2	68	15	640
	1906	.....	.....	.....	612	.....	.....	.....	50	11	19	16	708	149	287	1	36	12	485
	1907	.....	.....	.....	906	.....	.....	.....	50	11	30	.....	997	140	341	1	36	10	528
San Lorenzo	1905	597	643	377	21,537	.....	.....	.....	1,798	.....	5,621	.....	30,573	4,936	610	.....	259	111	5,916
	1906	584	587	348	22,415	.....	.....	.....	1,620	.....	5,592	.....	31,146	4,946	606	25	244	104	5,925
	1907	584	558	329	22,139	.....	.....	.....	1,569	.....	5,931	.....	31,110	4,906	580	25	225	97	5,833
San Sebastian	1905	254	8,340	4	8,721	.....	.....	.....	2,986	.....	23,420	.....	43,725	1,718	651	19	131	41	2,560
	1906	226	8,266	4	9,030	.....	.....	.....	2,687	.....	22,948	.....	43,161	1,707	620	11	114	37	2,489
	1907	202	8,118	4	10,116	.....	.....	.....	2,535	.....	21,768	.....	42,743	1,786	650	14	101	37	2,588
Santa Isabel	1905	2,869	.....	7	16,415	.....	.....	1	234	500	1,482	.....	21,508	3,057	660	14	34	40	3,805
	1906	3,358	.....	2	13,476	.....	.....	52	205	1,065	3,202	.....	21,360	3,290	594	23	33	66	4,006
	1907	5,219	1	.....	12,582	.....	.....	52	331	115	3,751	.....	22,051	2,584	499	9	35	66	3,193
Toa Alta	1905	124	53	68	10,849	.....	324	.....	1,559	.....	2,656	.....	15,633	2,410	293	.....	107	14	2,824
	1906	106	53	58	10,085	.....	366	.....	1,474	.....	2,996	.....	15,138	2,386	269	.....	92	14	2,761
	1907	110	62	83	10,739	.....	739	.....	1,138	.....	2,328	.....	15,199	2,603	260	.....	63	14	2,940
Toa Baja	1905	2,486	15	.....	8,357	.....	17	.....	556	1,176	1,420	.....	14,027	2,150	365	10	30	19	2,514
	1906	3,328	15	.....	7,025	.....	306	.....	494	675	2,373	.....	14,216	2,737	239	6	22	58	3,062
	1907	3,380	15	.....	6,994	.....	641	.....	458	675	2,289	.....	14,452	2,562	278	14	17	8	2,879
Trujillo Alto	1905	12	101	.....	9,986	.....	172	.....	669	.....	1,177	.....	12,117	1,978	394	.....	155	83	2,610
	1906	131	95	.....	9,521	6	172	.....	645	.....	1,662	.....	12,232	1,788	540	.....	137	78	2,543
	1907	131	92	.....	10,017	6	172	.....	442	.....	1,597	.....	12,457	2,024	556	4	119	71	2,774

Number of acres and head of live stock—Continued.

Municipality.	Fiscal year ending—	Real property.												Personal property.					
		Cane.	Coffee.	Tobacco.	Pasture.	Cotton.	Orange.	Cocoanut.	Minor fruits.	Marsh land.	Timber and brush.	Miscellaneous.	Total.	Cattle.	Horses.	Mules.	Pigs.	Sheep.	Total.
Utuado	1905	93	19,540	333	18,951	.....	.....	.....	10,468	.....	56,810	.....	106,195	1,433	1,390	186	757	229	3,995
	1906	48	19,363	390	20,823	.....	.....	.....	9,450	.....	55,316	.....	105,390	1,388	1,368	194	682	221	3,853
	1907	43	19,114	1,656	21,447	.....	.....	.....	9,786	.....	54,389	.....	106,435	1,383	1,357	204	669	211	3,824
Vega Alta	1905	1,347	176	165	2,484	.....	447	.....	1,036	40	8,978	.....	14,673	1,297	326	1	75	1	1,700
	1906	1,455	169	138	3,298	.....	447	.....	586	40	8,572	.....	14,705	1,232	311	1	85	.....	1,629
	1907	1,441	153	133	3,535	.....	448	.....	541	40	8,498	.....	14,789	1,277	394	1	70	.....	1,742
Vega Baja	1905	2,332	131	145	7,044	.....	1,342	1	1,635	332	11,445	.....	24,407	2,004	490	2	133	73	2,702
	1906	2,975	138	72	8,241	.....	272	13	1,145	690	10,801	.....	24,347	2,080	601	2	115	67	2,865
	1907	3,211	126	42	8,522	.....	727	12	965	1,185	10,141	.....	24,931	2,008	598	2	89	37	2,734
Vieques	1905	10,736	.....	4	18,295	.....	.....	4	434	.....	6,775	.....	36,248	9,712	963	3	137	344	11,159
	1906	10,760	.....	.....	15,463	31	.....	3	304	30	5,781	.....	32,372	8,389	757	3	39	83	9,271
	1907	10,755	.....	.....	15,459	31	.....	3	304	30	5,561	.....	32,143	8,385	763	3	38	83	9,272
Yabucoa	1905	3,353	33	13	21,293	.....	.....	.....	1,158	164	5,398	.....	31,412	3,483	841	.....	238	58	4,620
	1906	4,466	33	29	18,054	.....	.....	.....	716	60	6,802	.....	30,170	3,196	926	.....	193	67	4,382
	1907	4,919	33	29	18,939	.....	.....	.....	818	114	6,127	.....	30,979	3,360	860	.....	223	72	4,515
Yauco	1905	4,884	5,769	210	22,171	.....	.....	.....	8,509	175	23,614	.....	65,332	2,970	1,441	88	396	228	5,123
	1906	4,112	6,602	171	21,702	122	.....	.....	9,891	25	29,036	.....	73,461	4,110	1,375	98	370	196	6,169
	1907	3,866	6,644	227	22,619	250	.....	.....	9,535	25	27,801	.....	70,967	3,773	1,255	87	323	170	5,608
Resumen	1905	137,733	183,541	13,343	847,354	138	8,208	3,081	175,098	12,078	650,058	646	2,031,278	188,283	46,612	2,022	11,402	6,779	255,098
	1906	160,161	178,155	12,871	839,223	3,171	7,828	3,114	158,084	11,812	651,643	116	2,026,178	190,563	46,486	2,286	10,364	6,306	256,005
	1907	174,194	175,149	17,791	852,313	3,065	9,565	3,014	152,204	11,284	640,266	.....	2,038,845	186,135	46,626	2,541	9,324	6,019	250,645

Average value per acre and per animal.

[Corrected as follows: 1904-5, to June 30, 1905; 1905-6, to June 30, 1906; 1906-7, to September 20, 1906.]

Municipality.	Fiscal year ending—	Real property.												Personal property.				
		Cane.	Coffee.	Tobacco.	Pasture.	Cotton.	Orange.	Cocoanut.	Minor fruits.	Marsh land.	Timber and brush.	Miscellaneous.	Total.	Cattle.	Horses.	Mules.	Pigs.	Sheep.
Adjuntas	1905	$76.66	$43.76	$68.21	$17.82	.....	.....	.....	$26.33	$11.65	$11.23	.....	$21.08	$19.80	$24.83	$20.24	$3.95	$1.32
	1906	76.53	42.36	46.68	15.82	.....	.....	.....	25.69	6.25	10.43	.....	20.84	19.52	25.26	20.21	3.98	1.44
	1907	57.80	42.35	46.68	15.96	.....	.....	.....	25.50	5.00	10.26	.....	20.81	19.56	25.43	20.21	3.97	1.41
Aguada	1905	85.91	27.19	14.14	16.57	.....	.....	$42.58	15.14	3.05	5.47	.....	27.30	24.46	23.68	.....	4.00	1.00
	1906	120.83	26.80	14.94	19.11	.....	.....	45.43	15.07	3.31	6.21	.....	30.54	11.38	23.91	22.50	4.00	1.00
	1907	121.19	27.98	14.94	20.77	.....	.....	49.41	15.47	3.31	6.49	.....	30.89	21.60	23.33	.....	4.09	1.00
Aguadilla	1905	48.58	24.87	25.06	10.68	$16.31	.....	29.46	11.26	2.27	6.96	.....	13.25	17.68	20.85	.....	2.40	1.80
	1906	68.55	23.81	17.42	13.59	20.39	.....	31.08	12.18	2.27	6.93	.....	15.62	19.29	21.51	.....	2.49	2.03
	1907	70.68	24.05	17.07	13.49	20.29	.....	30.71	12.65	2.27	6.94	.....	15.96	19.71	21.87	.....	2.46	2.11
Aguas Buenas	1905	50.61	26.70	30.61	12.87	.....	.....	.....	17.57	.....	7.02	.....	13.71	19.40	23.03	20.00	3.27	2.12
	1906	50.61	26.19	31.04	12.49	.....	.....	.....	17.19	.....	6.30	.....	13.19	18.62	23.24	.....	3.08	2.12
	1907	63.15	25.76	44.53	12.47	.....	.....	.....	24.40	.....	6.21	.....	13.55	18.25	18.34	.....	3.09	2.12
Aibonito	1905	34.44	28.07	28.96	14.34	40.47	.....	.....	20.77	.....	8.79	.....	16.53	16.61	19.89	22.56	2.74	1.47
	1906	34.44	28.13	29.85	13.95	40.47	.....	30.00	21.12	.....	8.60	.....	16.21	17.31	19.10	22.60	2.62	1.20
	1907	34.44	28.30	51.20	13.65	40.47	.....	30.00	25.56	.....	8.26	.....	17.33	17.09	19.77	22.87	2.66	1.24
Añasco	1905	81.41	43.81	30.00	16.18	.....	.....	50.91	21.52	25.74	7.87	.....	30.19	26.06	28.51	20.00	3.16	2.12
	1906	79.12	45.18	30.00	14.47	.....	$20.71	66.33	22.44	24.59	7.47	.....	33.25	23.13	27.16	25.52	3.14	2.10
	1907	79.26	45.18	10.63	13.99	.....	20.71	56.88	25.63	13.33	7.42	.....	33.58	24.79	27.27	25.52	3.06	2.10
Arecibo	1905	94.84	32.61	40.21	20.96	.....	33.13	16.41	16.18	4.88	5.56	.....	19.84	26.57	21.32	38.08	3.26	1.55
	1906	97.56	33.26	37.31	18.73	25.37	30.22	.....	15.64	5.56	5 04	.....	21 02	26 89	22.03	41.81	2.95	1.63
	1907	94.46	34 02	38.76	19.39	25.37	30.01	.....	15.85	6.09	5.14	.....	21.83	27.40	21.96	36.80	2.97	1.66
Arroyo	1905	108.47	49.59	20.00	31.89	.....	.....	30.00	25.75	5.00	7.08	.....	39.97	24.08	19.57	.....	2.25	1.13
	1906	111.94	40.95	20.00	24.02	.....	.....	31.69	29.17	.....	8.11	.....	41.55	23.96	19.33	.....	2.00	1.05
	1907	110.65	40.67	20.00	22.76	.....	.....	31.69	41.85	.....	8.54	.....	43.46	25.51	18.90	.....	2.00	1.05
Barranquitas	1905	40.62	21.79	35.00	12.14	.....	.....	15.00	14.43	.....	6.99	.....	10.56	16.33	20.71	21.11	2.48	1.30
	1906	40.63	21.46	27.50	11.84	.....	.....	15.00	14.24	.....	7.06	.....	10.68	16.47	21.11	24.55	2.43	1.00
	1907	40.63	21.99	35.69	12.03	.....	.....	15.00	14.14	.....	6.95	.....	10.50	15.70	20.60	21.11	2.43	1.13
Barros	1905	60.00	22.31	23.84	10.71	.....	.....	.....	12.80	.....	6.04	.....	10.59	13.34	18.65	22.73	3.29	1.85
	1906	60.00	24.23	23.73	11.03	.....	.....	.....	12.73	.....	6.24	.....	10.73	13.49	18.73	22.63	3.21	1.83
	1907	60.00	23.19	23.92	10.88	.....	.....	.....	12.75	.....	6.28	.....	10.68	14.16	18.60	22.63	3.39	2.18
Bayamon	1905	62.26	24.76	33.72	13.22	.....	.....	28.90	14.57	1.94	4.94	.....	13.75	17.00	20.30	12.69	4.14	1.86
	1906	62.52	22.60	35.80	14.36	.....	20.96	28.91	14.50	4.02	5.32	.....	17.02	16.04	20.28	31.00	4.26	1.97
	1907	63.12	22.81	35.80	14.63	.....	24.48	28.91	14.74	1.00	5.46	.....	17.54	16.99	21.42	31.50	4.65	1.97
Cabo Rojo	1905	73.45	21.99	40.65	17.43	30.00	.....	41.79	14.94	11.73	5.95	.....	20.95	17.67	17.54	.....	2.10	.90
	1906	92.23	31.00	36.25	19.00	24.17	.....	50.87	17.37	11.88	7.11	.....	25.59	18.30	19.38	.....	1.74	1.40
	1907	89.04	31.46	33.33	14.49	22.84	.....	50.97	17.38	31.61	6.88	.....	24.10	18.90	19.54	.....	1.75	1.43
Caguas	1905	60.29	18.47	28.87	15.51	30.00	.....	.....	8.73	20.83	6.18	.....	21.82	21.35	21.91	10.00	2.95	1.15
	1906	58.26	34.22	25.42	17.16	39.42	.....	.....	9.12	10.81	6.06	.....	14.71	21.55	24.41	12.50	2.67	1.38
	1907	81.40	33.36	54.65	18.23	44.44	.....	.....	7.37	10.81	5.53	.....	20.31	19.70	22.74	12.50	2.66	1.03

Average value per acre and per animal—Continued.

Municipality.	Fiscal year ending—	Real property.												Personal property.				
		Cane.	Coffee.	Tobacco.	Pasture.	Cotton.	Orange.	Cocoanut.	Minor fruits.	Marsh land.	Timber and brush.	Miscellaneous.	Total.	Cattle.	Horses.	Mules.	Pigs.	Sheep.
Camuy	1905	$51.21	$27.88	$31.95	$20.00	$30.00	.....	$20.00	$18.58	$11.88	$7.57	.....	$16.08	$20.87	$20.38	$30.00	$2.68	$1.08
	1906	56.94	32.29	32.66	15.57	29.34	.....	.....	20.08	11.88	6.91	.....	14.91	21.84	20.37	27.85	3.01	1.12
	1907	57.26	33.24	33.45	15.66	28.26	.....	.....	20.16	13.54	6.69	.....	14.96	22.11	21.19	37.50	2.99	1.10
Carolina	1905	96.22	24.30	25.00	16.54	.....	.....	3.00	10.47	7.81	7.59	.....	23.81	21.10	25.58	.....	2.38	1.32
	1906	75.66	41.54	25.00	18.47	.....	.....	.....	11.06	.....	6.90	.....	26.82	21.66	25.34	.....	2.41	2.57
	1907	75.75	41.98	15.32	18.45	.....	.....	20.00	10.73	.....	7.01	.....	26.88	21.54	25.19	.....	2.42	2.57
Cayey	1905	119.76	23.41	26.71	20.42	.....	.....	.....	15.89	8.62	7.14	.....	16.28	17.08	22.29	22.59	2.62	1.44
	1906	76.83	24.53	21.79	18.49	.....	.....	.....	17.30	8.62	7.34	.....	15.22	18.72	23.83	25.42	3.05	1.37
	1907	76.83	25.87	19.85	18.79	.....	.....	.....	13.97	8.62	7.52	.....	15.44	19.04	23.54	21.88	3.16	1.37
Ciales	1905	63.50	36.01	33.47	19.17	.....	.....	.....	22.28	10.00	6.80	.....	15.43	26.53	26.22	31.66	5.21	1.14
	1906	51.78	39.99	34.36	16.09	.....	.....	.....	20.90	14.54	6.92	.....	15.71	23.13	26.74	38.41	4.12	1.16
	1907	48.21	41.25	43.95	14.92	.....	.....	.....	20.62	14.54	6.68	.....	15.63	22.38	27.21	37.80	3.96	1.25
Cidra	1905	47.89	22.07	24.35	12.09	.....	.....	.....	14.36	.....	6.43	.....	12.80	16.24	18.70	.....	3.00	1.25
	1906	47.65	21.78	24.02	10.43	.....	.....	.....	13.95	.....	5.86	.....	11.80	16.34	18.80	.....	3.06	1.25
	1907	46.97	22.73	29.87	11.01	.....	.....	.....	14.76	.....	5.74	.....	13.06	17.29	19.12	25.00	3.15	1.26
Coamo	1905	26.78	26.46	12.50	13.20	.....	.....	.....	18.56	.....	9.70	.....	15.03	19.28	23.26	22.12	2.17	1.18
	1906	26.78	27.12	14.44	13.15	.....	.....	.....	18.62	.....	9.25	.....	14.85	19.30	23.24	22.21	2.08	1.19
	1907	49.16	28.12	16.00	13.29	.....	.....	.....	18.69	.....	9.31	.....	14.88	23.11	24.58	28.64	2.25	1.12
Comerio	1905	38.79	28.62	24.54	11.68	.....	.....	.....	15.10	.....	6.17	.....	12.82	18.67	23.20	21.65	2.59	1.61
	1906	43.88	27.70	23.40	11.36	.....	.....	.....	13.95	.....	6.27	.....	12.28	18.32	22.82	21.62	2.79	1.25
	1907	42.42	33.23	43.81	13.22	.....	.....	.....	14.56	.....	6.25	.....	16.18	19.21	25.17	19.98	3.42	1.00
Corozal	1905	35.87	20.75	27.19	8.52	.....	.....	10.00	11.54	.....	5.13	.....	8.42	15.70	17.55	23.06	2.26	1.16
	1906	35.46	22.06	27.95	8.60	.....	.....	10.00	11.37	.....	5.01	.....	8.50	10.08	17.61	23.06	2.27	1.16
	1907	35.46	23.40	34.63	8.03	.....	.....	10.00	11.53	.....	5.03	.....	8.28	10.22	17.71	23.57	2.28	1.30
Culebra	1905	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
	1906	.....	.....	.....	16.17	.....	.....	.....	10.00	.....	6.66	.....	13.50	15.20	16.70	7.50	2.29	1.11
	1907	.....	.....	.....	16.12	.....	.....	.....	10.00	.....	6.66	.....	15.12	15.22	16.85	7.50	2.29	1.11
Dorado	1905	67.94	20.83	10.00	20.07	.....	$6.13	.....	16.81	2.28	6.37	.....	21.94	22.47	25.05	.....	6.63	1.00
	1906	79.15	21.32	10.00	17.97	.....	8.07	50.00	18.21	5.00	6.94	.....	27.09	26.98	26.41	.....	6.63	1.72
	1907	80.97	21.04	10.00	25.28	.....	33.77	50.00	14.71	.....	7.07	.....	33.41	27.16	26.36	40.00	6.64	1.72
Fajardo	1905	67.89	20.28	11.11	22.01	.....	20.00	36.85	12.45	6.71	8.47	.....	21.21	23.63	23.66	20.00	2.14	1.13
	1906	69.48	24.43	11.11	21.23	.....	28.00	64.29	11.22	6.72	10.75	.....	26.61	25.33	22.55	20.00	2.20	1.22
	1907	61.11	22.11	20.00	19.80	.....	20.00	64.29	12.70	.....	10.88	.....	26.78	24.31	22.05	43.72	2.58	1.32
Guayama	1905	98.98	30.18	22.92	26.48	.....	.....	.....	16.57	.....	8.16	.....	32.24	22.75	25.24	28.25	2.92	1.97
	1906	103.06	32.06	23.24	23.18	.....	.....	.....	20.10	.....	7.97	.....	31.86	26.61	24.31	29.13	3.09	2.09
	1907	102.70	38.33	23.06	23.39	.....	.....	.....	20.49	5.74	8.18	.....	34.02	27.47	17.59	33.35	3.67	2.10
Guayanilla	1905	94.39	45.15	50.00	18.23	.....	.....	.....	25.66	11.58	7.05	.....	25.16	20.91	25.29	16.53	2.14	1.08
	1906	94.22	49.38	50.95	18.14	.....	.....	.....	25.17	11.88	6.76	.....	25.32	21.45	25.05	18.47	2.14	1.13
	1907	98.55	47.53	33.33	17.98	.....	.....	.....	25.56	14.75	6.47	.....	26.53	22.35	24.76	18.52	2.16	1.06

Gurabo	1905	63.71	20.97	35.52	10.73	.....	.....	.....	15.44	8.08	8.25	.....	15.30	21.10	20.51	37.00	2.34	2.14
	1906	52.08	24.54	63.48	11.32	10.00	.....	.....	9.81	.....	7.69	.....	16.19	23.39	22.34	25.66	2.78	2.76
	1907	55.58	26.02	73.33	10.04	.....	.....	.....	9.42	.....	7.95	.....	19.33	24.03	22.49	32.50	2.83	1.47
Hatillo	1905	55.47	16.50	34.37	19.59	.....	.....	.....	21.46	5.00	6.49	.....	16.20	20.47	22.37	31.11	2.39	1.57
	1906	62.02	18.10	34.94	20.07	14.50	.....	.....	21.24	.....	6.48	.....	16.02	20.35	20.75	26.25	2.34	1.70
	1907	59.63	20.20	35.10	19.79	14.50	.....	.....	17.78	.....	6.82	.....	16.03	18.54	20.88	25.52	2.28	1.75
Humacao	1905	61.07	9.90	19.93	17.45	2.00	.....	21.65	11.22	5.83	7.42	.....	20.18	12.33	22.46	25.00	2.64	1.60
	1906	55.93	9.54	20.53	17.80	2.00	.....	21.65	10.54	5.83	7.58	.....	20.15	18.64	22.20	25.00	2.61	1.65
	1907	56.41	8.89	20.78	17.78	2.00	.....	21.65	10.58	5.83	7.28	.....	20.26	19.32	22.23	25.00	2.67	1.66
Isabela	1905	40.85	23.74	23.29	15.52	.....	.....	.....	16.32	4.95	3.99	.....	11.75	20.11	19.52	20.00	2.34	2.85
	1906	46.22	27.40	27.10	14.70	25.82	.....	.....	17.02	2.75	4.24	.....	12.50	22.07	20.45	20.00	2.42	1.56
	1907	46.27	28.66	28.01	14.67	25.84	.....	.....	17.48	2.75	4.22	.....	12.62	22.07	20.92	20.00	2.37	1.60
Juana Diaz	1905	77.12	47.22	29.03	20.19	.....	.....	.....	21.43	15.47	11.27	.....	27.08	34.60	24.78	21.53	2.34	1.36
	1906	83.58	45.42	37.55	18.23	.....	.....	.....	23.30	.....	9.68	.....	27.98	29.26	20.47	21.38	2.39	3.14
	1907	107.20	45.73	37.55	18.55	.....	.....	.....	23.22	.....	9.64	.....	30.58	32.16	21.24	21.88	2.36	3.27
Juncos	1905	65.88	25.00	19.97	12.20	.....	.....	.....	13.07	.....	8.39	.....	19.46	23.85	21.50	.....	2.30	1.27
	1906	73.06	30.25	18.06	14.52	.....	.....	.....	11.96	.....	7.31	.....	21.81	22.68	23.11	.....	2.18	1.43
	1907	53.07	32.94	23.90	12.57	.....	.....	.....	12.65	.....	5.16	.....	19.38	22.43	25.12	.....	2.31	1.44
Lajas	1905	78.92	25.52	20.21	15.37	.....	.....	.....	17.30	4.42	6.17	.....	19.46	16.92	16.86	11.33	1.79	1.12
	1906	81.93	45.45	47.25	19.30	50.00	.....	40.00	20.40	3.00	8.68	.....	26.33	18.60	16.62	23.50	1.69	1.62
	1907	80.22	46.13	46.01	19.91	50.00	.....	40.00	20.48	3.00	8.75	.....	23.80	18.94	16.65	23.50	1.71	1.60
Lares	1905	73.77	56.79	25.20	14.70	.....	.....	.....	21.60	.....	11.38	.....	28.35	17.42	22.43	26.20	2.99	1.29
	1906	73.13	56.42	19.44	14.03	.....	.....	.....	21.57	.....	10.63	.....	27.79	17.65	22.46	28.62	3.04	1.26
	1907	69.16	55.50	18.71	13.66	.....	.....	.....	20.98	.....	10.04	.....	25.38	18.45	23.53	30.05	3.10	1.32
Las Marias	1905	64.39	40.90	40.00	14.79	.....	60.00	.....	19.69	.....	11.39	.....	27.74	21.74	30.91	26.20	2.86	2.02
	1906	64.38	39.34	40.00	14.71	.....	50.00	.....	19.42	.....	10.80	.....	26.90	21.73	31.20	25.26	3.00	2.03
	1907	62.83	38.98	40.00	14.87	.....	50.00	.....	19.06	.....	10.10	.....	26.62	22.40	31.41	27.00	2.94	1.98
Loiza	1905	67.64	27.18	28.00	18.03	.....	.....	19.01	14.11	8.73	6.73	$11.01	12.63	18.85	19.62	40.00	3.19	1.46
	1906	106.00	26.06	28.00	20.00	38.82	.....	41.01	13.52	6.51	8.09	.....	27.19	22.84	19.05	40.00	3.35	1.47
	1907	106.01	26.15	25.00	19.30	38.82	.....	38.14	23.58	6.66	7.76	.....	26.67	23.10	19.34	40.00	3.35	5.25
Manati	1905	80.71	36.13	25.08	18.14	.....	9.58	400.00	16.06	2.78	5.34	.....	20.71	22.35	26.79	22.08	2.52	1.25
	1906	84.11	39.38	31.79	18.59	33.75	11.51	400.00	15.96	4.00	5.56	.....	22.94	23.76	27.82	22.00	2.69	1.93
	1907	99.63	38.39	31.83	16.73	33.75	21.24	100.00	16.47	3.77	5.26	.....	25.04	26.06	25.08	39.23	2.44	2.02
Maricao	1905	56.47	44.43	.....	18.23	.....	.....	.....	17.85	.....	14.35	.....	32.23	22.68	25.85	12.50	3.31	1.47
	1906	30.00	44.89	.....	18.49	.....	.....	.....	18.09	.....	13.48	.....	32.40	21.83	26.14	30.00	3.33	1.17
	1907	.....	42.69	.....	17.07	.....	.....	.....	18.89	.....	12.43	.....	30.83	21.88	25.90	33.61	2.82	1.07
Maunabo	1905	73.44	10.75	22.61	16.38	.....	.....	22.18	11.11	.....	5.06	.....	20.54	29.26	21.65	.....	1.89	1.00
	9066	71.34	10.95	20.31	15.52	.....	.....	22.19	10.85	.....	4.64	.....	20.20	30.68	22.07	.....	1.83	1.00
	1907	71.81	10.95	20.31	15.64	.....	.....	22.19	10.64	.....	4.73	.....	20.95	31.04	22.30	.....	1.83	1.00
Mayaguez	1905	67.29	44.80	8.38	22.19	.....	.....	51.63	27.07	8.37	9.78	.....	31.29	22.52	25.98	20.82	2.88	1.50
	1906	79.41	43.99	8.38	22.23	.....	.....	55.86	37.70	10.00	9.34	.....	34.96	23.08	27.33	21.87	2.91	1.47
	1907	81.50	44.67	8.38	22.73	.....	.....	43.75	39.84	10.00	8.84	.....	36.05	23.21	26.38	23.58	2.91	1.46
Moca	1905	48.36	43.73	20.32	12.26	.....	.....	.....	12.07	.....	5.46	.....	12.75	20.16	25.20	12.00	2.20	1.63
	1906	48.80	27.33	20.66	12.09	.....	.....	.....	12.03	.....	5.68	.....	12.92	21.85	25.36	13.00	2.33	1.64
	1907	52.31	32.09	16.66	11.72	.....	.....	.....	11.57	.....	5.61	.....	13.71	23.53	26.78	19.70	2.88	1.64
Morovis	1905	40.24	40.92	27.37	7.14	.....	.....	.....	20.49	.....	5.89	.....	9.52	21.73	23.62	29.09	2.21	1.73
	1906	82.06	55.91	27.38	6.75	.....	.....	.....	22.44	.....	5.88	.....	9.58	19.31	23.61	40.26	2.27	1.00
	1907	72.29	58.90	38.54	6.69	.....	.....	50.00	21.71	.....	5.99	.....	9.79	19.26	23.61	40.26	2.02	1.00
Naguabo	1905	65.50	42.22	.....	21.77	.....	45.00	46.66	18.77	3.23	4.86	.....	20.32	21.95	22.41	32.02	2.92	1.17
	1906	77.02	43.12	.....	21.85	.....	45.00	49.09	18.61	4.60	5.44	.....	22.15	22.33	25.55	32.00	3.01	1.13
	1907	74.96	43.12	.....	20.22	.....	45.00	49.09	20.96	3.82	5.23	.....	23.52	22.65	25.81	32.00	3.33	1.13

Average value per acre and per animal—Continued.

Municipality.	Fiscal year ending—	Real property.												Personal property.				
		Cane.	Coffee.	Tobacco.	Pasture.	Cotton.	Orange.	Cocoanut.	Minor fruits.	Marsh land.	Timber and brush.	Miscellaneous.	Total.	Cattle.	Horses.	Mules.	Pigs.	Sheep.
Naranjito	1905	$13.33	$22.91	$11.30	$8.68				$11.72		$5.87		$9.59	$18.07	$18.29		$2.76	$1.50
	1906	13.33	25.30	11.29	8.98				12.33		5.85		9.81	19.13	18.08		2.82	1.90
	1907	15.83	28.97	18.22	9.11				12.91		5.64		10.11	17.95	19.47		2.97	1.90
Patillas	1905	66.64	21.46	21.81	14.51			$10.95	13.96		4.94	$36.73	14.37	26.95	22.68		2.12	1.12
	1906	66.22	21.56	24.54	14.58			10.95	13.49		4.68		14.43	27.53	22.49		2.09	1.12
	1907	86.89	23.52	20.00	16.02			30.80	14.00		4.94		18.96	30.29	24.36		2.12	1.40
Peñuelas	1905	105.82	39.29	29.60	14.39				18.36	$10.94	6.98		20.27	22.09	22.79	$26.60	3.39	1.59
	1906	116.90	36.32	53.05	18.02		$36.36		22.83	10.95	7.53		17.61	27.46	21.57	26.14	2.42	1.49
	1907	121.87	36.06	38.66	16.56				19.49	10.95	7.76		17.42	26.70	22.21	26.14	2.35	1.44
Ponce	1905	84.78	33.65		25.98				22.33	4.20	10.69	241.56	31.49	27.96	15.68	23.70	2.85	1.79
	1906	98.61	33.96		26.29		125.00		24.27	3.86	10.33	600.00	32.13	30.54	15.14	25.38	2.80	1.99
	1907	103.11	35.48		25.30		125.00		23.07	3.73	10.60		33.64	31.04	15.07	25.77	2.99	1.35
Quebradillas	1905	41.13	22.70	19.47	14.11				16.00		5.08		12.45	20.74	20.37	25.00	2.30	1.02
	1906	35.88	36.66	18.13	13.95	$20.13			15.86		5.33		13.47	21.28	19.98	26.88	2.58	1.53
	1907	35.99	38.94	18.46	14.43	20.95		39.38	17.15		5.59		16.50	21.77	21.87	45.36	2.46	1.65
Rincon	1905	78.19	21.81		9.34			25.14	14.60		4.24		15.59	20.73	18.14	15.00	2.61	1.02
	1906	85.72	22.86		10.10			40.08	13.62		5.94		19.07	19.80	20.19	16.00	2.88	1.77
	1907	83.79	23.25		10.38			39.98	13.87		6.03		19.22	20.32	21.09	16.00	2.87	1.79
Rio Grande	1905	75.38	21.78	25.00	18.29			33.99	12.15	1.97	5.89		16.96	20.96	22.08		2.56	1.82
	1906	69.72	22.03	25.00	17.18			49.67	14.92	1.33	6.63		19.13	22.48	19.58	40.00	2.85	1.60
	1907	70.39	25.13	25.00	16.99			49.67	13.99	1.33	6.17		18.48	22.17	19.23	27.50	2.72	1.58
Rio Piedras	1905	58.45	33.22	17.50	18.45		35.13		14.71	3.93	8.35		20.04	21.66	20.40	22.77	3.23	2.30
	1906	41.59	37.82	15.00	23.35		43.28		14.86	3.94	6.67		22.62	22.98	18.84	40.62	3.23	2.24
	1907	43.03	37.61	15.00	25.52		57.59	100.00	14.86	3.95	6.72		25.55	23.60	18.22	47.90	3.23	2.30
Sabana Grande	1905	71.23	37.30	32.05	13.70				18.21	10.00	2.89		10.48	17.77	19.68	13.93	2.32	1.12
	1906	62.71	36.09	32.87	13.38				17.43		3.11		10.63	18.96	19.42	14.17	2.34	1.07
	1907	72.12	39.12	32.96	13.21				17.41		3.16		10.79	18.29	19.67	15.03	2.49	1.08
Salinas	1905	98.43	24.05	20.00	15.79				15.58	4.35	7.41		22.06	20.91	18.60	23.88	2.53	1.76
	1906	118.58	31.45	20.00	18.72			70.00	18.59	3.93	8.02		26.35	28.80	25.33	26.85	2.79	1.97
	1907	93.26	31.23	20.00	19.47			70.00	15.10	2.89	9.57		30.37	22.01	28.73	40.75	2.88	1.88
San German	1905	83.28	35.97	37.44	12.16				16.99	8.00	5.30		22.65	17.18	21.93	15.84	2.01	2.00
	1906	84.08	38.02	41.70	12.84				18.98	8.00	5.75		24.53	18.51	22.29	28.60	2.10	2.26
	1907	82.05	39.22	41.91	12.63				19.27	8.00	6.27		24.83	18.63	22.37	29.13	2.14	2.34
San Juan	1905				32.84			110.00	9.90	3.00	17.33	363.88	32.95	24.28	30.10	55.00	3.32	4.60
	1906				61.09				10.00	50.91	34.63	37.81	63.78	24.08	31.78	60.00	3.31	5.33
	1907				55.00				10.00	50.91			57.72	24.99	28.59	60.00	3.28	6.00
San Lorenzo	1905	29.86	29.63	20.15	6.95				11.40		4.69		7.88	17.01	18.28		2.17	1.07
	1906	29.72	36.88	19.75	7.22				11.04		4.88		8.12	16.53	18.45	12.00	2.19	1.01
	1907	29.71	38.06	19.96	7.85				11.18		4.84		8.17	16.59	18.65	12.00	2.21	1.04

San Sebastian	1905	64.51	38.25	17.50	14.57	.....	.....	.....	15.78	.....	9.08	.....	16.57	17.34	23.73	23.94	2.70	1.24
	1906	65.76	38.92	17.50	14.40	.....	.....	.....	16.61	.....	8.84	.....	16.59	17.78	21.71	26.82	2.74	1.27
	1907	64.93	41.11	17.50	13.88	.....	.....	.....	16.97	.....	9.40	.....	17.22	18.07	24.11	31.46	2.66	1.35
Santa Isabel	1905	112.05	.....	38.57	24.61	.....	.....	100.00	32.77	10.00	13.66	.....	35.27	25.46	22.50	22.86	2.94	1.30
	1906	116.17	.....	35.00	29.06	.....	.....	71.44	32.58	3.00	9.21	.....	38.61	27.69	22.42	16.52	2.97	1.76
	1907	115.43	30.00	.....	29.33	.....	.....	71.44	21.57	3.00	11.91	.....	46.61	29.62	28.14	12.00	2.94	1.76
Toa Alta	1905	90.91	71.60	20.14	13.14	.....	10.00	.....	14.64	.....	8.73	.....	13.32	17.71	20.32	.....	2.79	1.85
	1906	89.85	71.22	18.67	13.33	.....	12.02	.....	14.43	.....	8.75	.....	13.26	17.27	20.05	.....	2.77	1.85
	1907	107.21	66.79	36.21	14.56	.....	18.17	.....	15.38	.....	7.86	.....	14.72	16.89	21.76	.....	2.81	1.86
Toa Baja	1905	94.85	18.00	.....	21.31	.....	13.00	.....	14.40	2.47	4.95	.....	30.82	20.08	24.69	17.60	2.53	2.00
	1906	98.00	18.20	.....	21.12	.....	28.57	.....	13.77	1.93	6.51	.....	35.67	20.17	25.45	23.33	2.18	2.36
	1907	100.91	18.00	.....	22.22	.....	30.30	.....	12.78	1.93	6.62	.....	37.26	21.08	23.91	12.86	2.23	2.88
Trujillo Alto	1905	37.09	14.75	.....	10.90	.....	18.78	.....	10.03	.....	9.15	.....	10.85	19.49	23.03	.....	2.20	.98
	1906	27.86	14.79	.....	12.32	15.00	18.20	.....	11.06	.....	8.87	.....	13.33	19.61	21.57	.....	2.22	1.24
	1907	27.84	14.18	.....	12.16	15.00	18.77	.....	12.31	.....	9.06	.....	12.04	18.98	21.32	37.50	2.19	1.09
Utuado	1905	56.93	33.81	36.12	14.08	.....	.....	.....	18.13	.....	7.09	.....	14.48	18.71	26.31	21.45	2.36	1.37
	1906	35.52	34.75	38.60	13.33	.....	.....	.....	17.47	.....	6.79	.....	14.31	18.95	26.48	22.06	2.37	1.33
	1907	36.86	35.28	26.84	12.95	.....	.....	.....	16.08	.....	6.83	.....	14.35	19.04	26.36	23.70	2.36	1.35
Vega Alta	1905	99.17	20.78	9.02	14.77	.....	6.41	.....	11.63	5.00	5.52	.....	16.37	23.13	19.79	30.00	2.32	2.00
	1906	98.24	25.08	6.58	14.31	.....	6.41	.....	13.67	5.00	6.03	.....	17.76	24.25	19.78	30.00	2.49	.....
	1907	98.81	25.61	6.08	13.19	.....	6.56	.....	13.78	5.00	6.03	.....	17.46	24.02	14.96	30.00	2.50	.....
Vega Baja	1905	88.65	29.16	32.63	17.11	.....	8.99	25.00	11.89	2.80	5.89	.....	17.85	18.99	22.00	13.00	2.34	1.76
	1906	91.14	24.20	31.69	16.09	.....	12.94	24.23	10.91	2.64	6.14	.....	20.33	20.67	20.85	23.00	2.55	1.83
	1907	92.50	25.87	15.69	15.63	.....	13.96	100.00	12.96	2.79	6.46	.....	21,13	21.46	21.72	23.00	2.79	2.32
Vieques	1905	50.10	.....	20.00	23.54	.....	.....	30.00	24.73	.....	9.55	.....	28.81	23.12	27.98	8.33	2.35	2.12
	1906	49.97	.....	.....	26.23	31.94	.....	50.00	29.69	10.00	8.28	.....	30.63	21.38	27.92	8.33	2.38	2.36
	1907	50.34	.....	.....	26.41	31.94	.....	50.00	29.68	10.00	8.17	.....	31.16	23.77	27.09	8.33	2.42	2.36
Yabucoa	1905	76.86	6.24	29.23	16.48	.....	.....	.....	16.50	16.70	5.59	.....	21.05	22.12	17.94	.....	2.10	4.03
	1906	72.49	17.15	73.65	16.70	.....	.....	.....	11.98	20.00	4.71	.....	22.20	23.30	18.22	.....	5.17	3.97
	1907	74.13	17.15	73.65	16.90	.....	.....	.....	12.24	15.26	4.75	.....	23.50	23.00	17.82	.....	2.56	3.95
Yauco	1905	107.31	43.07	28.20	14.81	.....	.....	.....	20.47	2.42	7.95	.....	22.32	21.02	22.11	23.38	2.31	1.11
	1906	113.54	36.91	27.71	14.27	30.00	.....	.....	20.20	5.00	6.86	.....	19.44	24.53	23.90	39.60	2.30	1.12
	1907	116.90	35.88	24.83	15.50	30.00	.....	.....	20.70	5.00	6.47	.....	25.59	24.77	24.80	26.87	2.27	1.21
Résumé	1905	77.53	37.01	26.06	16.73	23.03	17.13	29.66	17.08	5.75	7.19	119.60	19.71	23.73	21.68	22.70	2.61	1.45
	1906	82.29	37.73	26.16	16.83	24.97	21.98	43.12	17.64	5.27	7.12	591.81	20.88	21.60	21.90	25.13	2.63	1.66
	1907	84.22	38.22	33.19	16.74	24.57	29.82	41.70	17.88	8.60	7.12	.....	21.14	21.96	21.99	26.81	2.66	1.72

Total assessed value of real property

[Corrected as follows: 1904-5, to June 30, 1905; 1905-6,

Municipality.	Fiscal year ending—	Urban.			Rural.			
		Land.	Improvements.	Total.	Cane.	Coffee.	Tobacco.	Pasture.
Adjuntas	1905	$20,303	$57,240	$77,543	$3,910	$381,990	$955	$108,537
	1906	17,299	55,620	72,919	6,620	413,735	3,455	119,366
	1907	16,878	53,670	70,548	2,370	419,261	3,455	125,633
Aguada	1905	1,849	8,647	10,496	247,094	27,409	2,829	106,061
	1906	1,639	10,107	11,746	242,496	25,918	2,675	108,016
	1907	1,429	13,437	14,866	245,658	26,139	2,675	109,497
Aguadilla	1905	46,049	238,720	284,769	70,741	4,949	4,336	61,214
	1906	46,761	244,575	291,336	91,721	4,082	1,585	74,776
	1907	47,591	258,167	305,758	93,291	3,680	1,485	81,076
Aguas Buenas	1905	264	40,305	40,569	2,075	66,317	11,784	106,725
	1906	274	37,070	37,344	2,075	54,769	17,509	116,638
	1907	270	35,320	35,590	1,200	49,659	24,095	120,603
Aibonito	1905	250	73,475	73,725	310	84,632	24,852	160,758
	1906	50	76,785	76,835	310	81,627	23,907	156,389
	1907	50	78,365	78,415	310	81,494	55,093	151,558
Añasco	1905	5,344	87,011	92,355	312,562	213,500	30	137,527
	1906	4,997	87,335	92,332	421,925	195,352	30	103,215
	1907	4,011	91,581	95,592	425,075	204,752	2,330	97,870
Arecibo	1905	130,813	621,820	752,633	555,750	116,405	18,175	469,847
	1906	128,897	622,378	751,275	750,923	126,833	13,619	403,246
	1907	132,998	639,271	772,269	813,938	128,719	13,799	398,625
Arroyo	1905	15,332	87,836	103,168	174,210	10,137	20	160,547
	1906	15,162	87,156	102,318	229,830	5,733	20	125,133
	1907	15,712	88,791	104,503	251,150	5,654	20	100,882
Barranquitas	1905	1,094	21,546	22,640	325	19,881	5,425	78,743
	1906	894	17,911	18,805	325	17,620	3,905	92,491
	1907	1,094	18,421	19,515	325	19,154	5,425	78,514
Barros	1905	.....	28,435	28,435	120	118,861	2,265	111,012
	1906	.....	27,785	27,785	120	111,081	2,065	122,106
	1907	.....	27,545	27,545	120	107,950	2,025	130,555
Bayamon	1905	99,209	412,012	511,221	102,239	12,409	1,965	298,308
	1906	95,370	392,543	487,913	235,331	16,861	1,647	305,730
	1907	101,496	501,898	603,394	240,234	16,791	1,647	323,094
Cabo Rojo	1905	685	69,373	70,058	338,908	2,199	935	319,629
	1906	865	67,858	68,723	474,552	3,379	290	312,151
	1907	711	70,966	71,677	481,545	3,209	200	216,453
Caguas	1905	728	319,646	320,374	63,129	9,789	22,893	251,025
	1906	728	327,570	328,298	91,582	11,566	25,779	291,313
	1907	4,528	472,732	477,260	206,100	12,277	83,503	314,753
Camuy	1905	580	27,010	27,590	45,685	38,641	13,550	164,073
	1906	580	29,465	30,045	52,612	42,171	9,604	156,438
	1907	260	33,460	33,720	59,038	44,078	9,734	159,742
Carolina	1905	2,220	158,220	160,440	281,369	1,729	50	341,574
	1906	2,220	155,585	157,805	362,149	3,739	50	340,043
	1907	2,220	164,560	166,780	361,804	3,779	950	342,790
Cayey	1905	22,535	201,780	224,315	7,785	111,675	34,011	167,945
	1906	20,754	199,437	220,191	4,610	100,685	39,743	167,900
	1907	21,150	210,757	231,907	4,610	101,680	63,132	185,096
Ciales	1905	2,655	74,240	76,895	635	309,243	2,310	102,224
	1906	1,505	85,602	87,107	725	314,070	2,165	103,351
	1907	2,180	79,992	82,172	675	321,597	4,483	103,405
Cidra	1905	200	15,846	16,046	1,820	33,044	42,663	88,627
	1906	80	15,821	15,901	1,620	27,925	38,808	92,883
	1907	80	20,496	20,576	1,550	19,805	68,358	103,263
Coamo	1905	2,757	191,577	194,334	49,007	140,341	100	376,116
	1906	2,512	186,555	189,067	49,007	136,421	130	371,212
	1907	2,412	183,313	185,725	34,610	136,141	160	369,641
Comerio	1905	.....	29,640	29,640	1,280	46,219	31,857	92,882
	1906	.....	28,880	28,880	1,580	39,886	29,682	91,217
	1907	309	39,570	39,879	1,400	36,285	84,776	126,859
Corozal	1905	1,704	28,940	30,644	2,045	24,589	707	86,405
	1906	1,613	29,593	31,206	1,915	27,229	615	88,931
	1907	1,576	29,079	30,655	1,915	26,985	935	91,698
Culebra	1905	.....	.....	.....	.....	.....	.....	.....
	1906	331	7,425	7,756	.....	.....	.....	56,919
	1907	531	8,775	9,306	.....	.....	.....	57,719
Dorado	1905	1,185	10,363	11,548	112,925	2,770	10	143,357
	1906	1,120	11,798	12,918	200,620	2,750	10	113,690
	1907	795	17,873	18,668	210,200	2,630	10	136,984
Fajardo	1905	552	207,095	207,647	367,569	710	100	474,779
	1906	1,182	217,285	218,467	505,459	855	100	416,874
	1907	1,232	227,825	229,057	575,003	575	20	373,955
Guayama	1905	30	380,820	380,850	613,096	46,516	1,605	500,885
	1906	164	377,688	377,852	649,581	44,411	1,255	449,198
	1907	482	418,354	418,836	759,646	37,150	1,130	430,963
Guayanilla	1905	4,338	40,373	44,711	213,335	128,861	1,100	110,108
	1906	5,465	38,613	44,078	215,860	122,296	1,070	116,681
	1907	5,755	39,163	44,918	242,830	126,302	700	112,500

by municipalities and classes.

to June 30, 1906; 1906-7, to September 20, 1906.]

Rural—Continued.										Total real property.
Cotton.	Orange.	Cocoanut.	Minor fruits.	Marsh land.	Timber and brush.	Miscellaneous.	Rural houses.	Buildings and machinery.	Total.	
.....	.....	.....	$156,430	$175	$242,531	.....	$144,036	$53,293	$1,091,857	$1,169,400
.....	.....	.....	135,895	250	203,953	$715	126,044	64,974	1,075,007	1,147,926
.....	.....	.....	134,283	175	197,345	.....	125,449	64,094	1,072,675	1,143,213
.....	.....	$5,025	38,985	116	16,744	.....	45,629	128,241	618,133	628,629
.....	.....	4,725	34,533	86	19,219	.....	43,174	175,564	656,406	668,152
.....	.....	5,485	32,683	86	20,759	.....	45,676	191,068	679,726	694,592
$620	.....	2,269	65,785	25	34,196	.....	40,319	29,330	313,784	598,553
8,625	.....	3,015	55,892	25	38,885	.....	38,834	36,105	353,545	644,881
9,535	.....	3,010	54,177	25	36,894	.....	37,640	33,345	354,158	659,916
.....	.....	.....	39,132	.....	43,952	.....	17,825	4,100	291,910	332,479
.....	.....	.....	30,159	.....	36,054	.....	16,434	4,552	278,190	315,534
.....	.....	.....	36,163	.....	31,515	.....	17,192	2,750	283,177	318,767
850	.....	.....	37,869	.....	33,159	.....	32,225	37,000	411,655	485,380
850	.....	30	33,434	.....	32,231	.....	31,776	52,000	412,554	489,389
850	.....	30	31,957	.....	31,104	.....	32,283	58,699	443,378	521,793
.....	.....	4,124	39,041	1,210	45,753	.....	89,642	91,249	934,638	1,026,993
.....	$145	5,306	40,285	910	42,011	.....	39,145	162,380	1,010,704	1,103,036
.....	145	3,356	39,480	160	40,906	.....	36,665	157,260	1,007,999	1,103,591
.....	24,920	2,660	80,919	3,872	194,049	.....	105,977	312,595	1,885,169	2,637,802
685	15,020	.....	61,584	3,638	178,279	.....	964,54	342,910	1,993,191	2,744,466
685	28,186	.....	62,632	2,063	183,769	.....	101,030	533,918	2,267,364	3,039,633
.....	.....	3,840	4,635	285	14,005	.....	33,502	27,535	428,716	531,884
.....	.....	4,880	4,142	.....	12,080	.....	31,032	35,510	444,360	546,678
.....	.....	4,880	21,852	.....	14,091	.....	24,067	127,690	550,286	654,789
.....	.....	60	44,742	.....	71,713	.....	17,116	.....	238,005	260,645
.....	.....	60	42,625	.....	60,743	.....	16,457	.....	234,226	253,031
.....	.....	60	41,462	.....	68,082	.....	16,164	.....	229,186	248,701
.....	.....	.....	87,860	.....	106,512	.....	54,011	1,800	482,441	510,876
.....	.....	.....	80,128	.....	110,224	.....	46,509	7,050	479,283	507,068
.....	.....	.....	75,683	.....	106,585	.....	49,231	3,150	475,299	502,844
.....	19,800	3,440	58,118	1,090	45,105	.....	79,911	122,686	745,171	1,256,292
.....	20,275	3,440	43,289	2,050	50,230	.....	67,711	143,697	890,261	1,378,174
.....	27,623	3,440	38,773	400	49,342	.....	71,816	134,421	907,581	1,510,975
540	.....	15,465	67,680	1,725	62,940	1,000	102,217	71,880	985,118	1,055,176
7,855	.....	20,705	114,177	950	74,695	.....	85,350	80,859	1,174,963	1,243,686
2,855	.....	20,695	112,425	48,050	74,532	.....	84,396	73,019	1,117,379	1,189,056
900	.....	.....	30,024	500	86,075	.....	28,124	39,140	531,599	851,973
4,100	.....	.....	25,867	800	79,247	.....	39,264	35,927	605,445	933,743
4,000	.....	.....	18,293	800	62,064	.....	40,972	43,512	786,274	1,263,534
330	.....	20	49,884	1,533	82,660	.....	63,113	12,310	471,799	499,389
2,905	.....	.....	35,260	1,533	72,201	.....	48,722	45,455	466,901	496,946
2,515	.....	.....	32,757	1,408	72,689	.....	59,762	31,550	470,973	504,693
.....	.....	201	10,031	1,889	20,391	.....	35,310	274,145	966,689	1,127,129
.....	.....	.....	9,658	.....	23,413	.....	39,443	297,940	1,076,435	1,234,240
.....	.....	600	8,273	.....	22,718	.....	39,280	309,078	1,089,272	1,256,052
.....	.....	.....	59,864	750	82,876	.....	64,611	20,525	550,042	774,357
.....	.....	.....	53,681	750	83,478	.....	67,188	25,525	543,560	763,751
.....	.....	.....	46,303	750	81,967	100	72,817	23,675	579,920	811,827
.....	.....	.....	83,537	40	176,819	.....	122,327	25,597	822,732	899,627
.....	.....	.....	73,750	640	167,868	.....	97,966	45,992	806,527	893,634
.....	.....	.....	70,520	640	160,830	.....	93,338	50,377	805,865	888,037
.....	.....	.....	58,227	.....	36,974	.....	17,915	573	279,843	295,889
.....	.....	.....	48,347	.....	28,504	.....	19,144	400	257,631	273,532
.....	.....	.....	45,666	.....	26,822	.....	21,200	.....	286,662	307,240
.....	.....	.....	74,807	.....	86,502	.....	39,641	56,310	822,824	1,017,158
.....	.....	.....	76,393	.....	84,192	.....	40,210	55,262	812,827	1,001,894
.....	.....	.....	79,502	.....	99,707	.....	40,215	52,041	812,017	997,742
.....	.....	.....	35,055	.....	35,075	.....	20,973	150	263,491	293,131
.....	.....	.....	31,663	.....	35,565	.....	19,268	150	249,011	277,891
.....	.....	.....	24,003	.....	26,273	.....	23,245	150	322,991	362,870
.....	.....	10	34,654	.....	42,243	.....	31,782	14,810	237,245	267,889
.....	.....	10	33,444	.....	40,458	.....	30,969	14,810	238,381	269,587
.....	.....	10	32,475	.....	40,296	.....	30,806	14,810	239,930	270,585
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
.....	.....	.....	60	.....	9,129	.....	7,805	.....	73,913	81,669
.....	.....	.....	60	.....	9,129	.....	8,005	.....	74,913	84,219
.....	3,700	.....	12,303	1,140	16,328	.....	19,495	10,030	322,058	333,606
.....	5,200	1,250	8,378	1,000	19,532	.....	15,783	11,750	382,963	395,881
.....	4,290	1,250	7,533	.....	18,466	.....	20,548	46,100	448,011	466,679
.....	800	258	21,752	920	101,690	.....	45,826	146,394	1,160,798	1,368,445
.....	1,400	450	10,989	920	127,821	.....	44,199	148,670	1,257,737	1,476,204
.....	800	450	8,624	.....	124,074	.....	45,039	573,450	1,701,990	1,931,047
.....	.....	.....	24,736	.....	93,960	.....	83,973	239,043	1,603,814	1,984,664
.....	.....	.....	37,176	.....	86,264	.....	47,762	262,558	1,578,205	1,956,057
.....	.....	.....	37,214	872	90,814	.....	49,900	273,635	1,681,324	2,100,160
.....	.....	.....	75,824	3,475	66,082	.....	26,553	146,259	771,597	816,308
.....	.....	.....	71,418	3,475	60,872	.....	28,140	144,175	763,987	808,065
.....	.....	.....	65,322	1,475	56,947	.....	31,636	139,625	777,427	822,985

Total assessed value of real property by

Municipality.	Fiscal year ending—	Urban.			Rural.			
		Land.	Improvements.	Total.	Cane.	Coffee.	Tobacco.	Pasture.
Gurabo	1905	.....	$18,299	$18,299	$102,895	$8,348	$5,755	$135,090
	1906	.....	18,499	18,499	128,312	8,019	17,905	109,550
	1907	.....	22,238	22,238	198,143	6,323	30,579	94,696
Hatillo	1905	$40	18,514	18,554	11,042	19,694	13,439	288,702
	1906	40	13,414	13,454	29,645	18,574	9,086	252,499
	1907	40	14,529	14,569	33,199	21,660	9,196	260,528
Humacao	1905	19,716	349,678	369,394	226,298	2,812	1,874	582,106
	1906	19,787	365,987	385,774	214,561	2,642	1,724	600,169
	1907	19,712	366,442	386,154	222,242	2,382	1,704	597,541
Isabela	1905	2,605	19,090	21,695	28,761	21,018	18,119	139,199
	1906	2,330	23,210	25,540	45,340	24,114	9,783	128,844
	1907	2,470	24,515	26,985	46,690	23,734	9,328	133,716
Juana Diaz	1905	13,481	141,220	154,701	532,891	260,461	1,103	658,515
	1906	16,455	132,932	149,387	724,962	240,725	751	575,384
	1907	15,805	134,482	150,287	872,751	234,872	751	601,681
Juncos	1905	.....	55,066	55,066	162,730	475	2,637	120,792
	1906	.....	60,074	60,074	166,945	605	5,772	143,058
	1907	60	73,103	73,163	184,840	560	5,705	140,339
Lajas	1905	170	3,585	3,755	269,210	3,293	586	268,756
	1906	170	3,635	3,805	407,596	8,318	4,206	314,682
	1907	305	4,665	4,970	403,431	8,304	4,601	323,790
Lares	1905	2,770	163,886	166,656	4,795	658,440	630	160,380
	1906	2,670	164,448	167,118	4,315	654,001	350	153,921
	1907	3,070	159,853	162,923	3,735	647,601	300	158,303
Las Marias	1905	2,330	10,044	12,374	11,911	637,520	120	70,513
	1906	2,330	9,189	11,519	11,911	598,004	120	68,881
	1907	1,995	9,194	11,189	10,111	601,291	120	71,372
Loiza	1905	25	8,285	8,310	242,715	33,892	140	299,283
	1906	25	8,235	8,260	354,064	30,288	140	307,110
	1907	125	9,793	9,918	349,200	27,928	100	313,691
Manati	1905	3,738	200,224	203,962	511,624	80,036	9,330	201,990
	1906	3,452	208,410	211,862	615,160	85,046	5,245	215,392
	1907	3,778	209,791	213,569	699,818	81,910	5,029	234,771
Maricao	1905	7,487	39,364	46,851	960	569,952	.....	67,877
	1906	5,787	34,544	40,331	210	559,664	.....	79,896
	1907	5,412	32,409	37,821	.....	524,427	.....	78,786
Maunabo	1905	785	22,306	23,091	139,390	4,805	475	63,787
	1906	785	22,816	23,601	134,403	4,905	325	61,386
	1907	785	26,576	27,361	137,445	4,905	325	66,181
Mayaguez	1905	408,926	1,506,060	1,914,986	330,616	458,480	1,785	310,564
	1906	410,948	1,494,643	1,905,591	474,189	448,014	1,785	299,435
	1907	423,245	1,472,958	1,896,203	519,159	447,191	1,785	306,420
Moca	1905	1,079	17,530	18,609	25,100	106,459	630	71,461
	1906	1,304	16,790	18,094	25,180	98,806	620	93,201
	1907	1,512	17,094	18,606	32,380	112,441	350	99,327
Morovis	1905	325	23,195	23,520	27,166	64,901	2,190	132,109
	1906	315	33,060	33,375	15,346	89,684	1,780	128,137
	1907	315	34,910	35,225	19,301	91,356	3,276	125,234
Naguabo	1905	1,485	51,194	52,679	81,351	1,520	.....	401,534
	1906	1,485	51,734	53,219	131,480	1,510	.....	401,053
	1907	2,395	62,549	64,944	214,993	1,510	.....	334,078
Naranjito	1905	343	4,449	4,792	400	34,796	7,326	65,558
	1906	312	6,781	7,093	400	33,441	6,301	67,980
	1907	306	8,397	8,703	570	33,084	9,364	67,629
Patillas	1905	.....	30,348	30,348	129,890	12,360	240	130,462
	1906	.....	30,688	30,688	130,390	12,354	270	132,238
	1907	10	34,133	34,143	240,175	12,725	60	149,581
Penuelas	1905	1,808	39,142	40,950	82,330	91,042	1,480	91,566
	1906	2,014	35,069	37,083	99,953	82,560	1,910	111,461
	1907	1,732	34,318	36,050	95,423	80,763	580	109,652
Ponce	1905	1,729,222	2,464,580	4,193,802	835,652	309,913	.....	712,537
	1906	1,801,547	2,492,788	4,294,335	1,060,781	295,682	.....	695,956
	1907	1,779,484	2,479,898	4,259,382	1,120,376	300,235	.....	667,784
Quebradillas	1905	.....	37,812	37,812	8,885	16,576	6,951	79,778
	1906	40	36,638	36,678	13,850	24,449	5,291	81,460
	1907	90	35,313	35,403	13,965	27,180	5,261	85,436
Rincon	1905	95	11,366	11,461	45,742	2,269	.....	32,212
	1906	50	12,535	12,585	69,182	2,309	.....	36,967
	1907	50	11,602	11,652	69,717	2,279	.....	37,727
Rio Grande	1905	430	44,311	44,741	153,558	43,491	25	362,209
	1906	617	55,438	56,055	236,644	31,325	25	353,401
	1907	445	44,551	44,996	228,418	40,012	25	349,442
Rio Piedras	1905	15,650	239,580	255,230	113,290	10,731	35	390,048
	1906	42,215	249,737	291,952	52,160	10,854	15	509,777
	1907	45,891	264,777	310,668	62,314	10,419	15	550,643
Sabana Grande	1905	305	68,114	68,419	12,039	32,866	5,995	105,074
	1906	320	59,104	59,424	19,029	31,686	7,146	104,321
	1907	305	67,034	67,339	19,329	33,611	6,395	101,373

municipalities and classes—Continued.

Rural—Continued.										Total real property.
Cotton.	Orange.	Cocoanut.	Minor fruits.	Marsh land.	Timber and brush.	Miscellaneous.	Rural houses.	Buildings and machinery.	Total.	
.....	.....	.....	$12,759	$672	$30,201	.....	$25,920	$42,000	$363,640	$381,939
$100	.....	.....	5,740	.....	46,713	.....	34,005	50,000	400,340	418,839
.....	.....	.....	4,767	.....	42,451	.....	16,869	106,390	500,218	522,456
.....	.....	.....	52,467	100	52,064	.....	48,437	4,480	490,425	508,979
4,540	.....	.....	41,741	.....	61,034	.....	46,989	4,770	468,878	482,332
4,540	.....	.....	28,527	.....	61,908	.....	45,719	4,570	469,847	484,416
40	.....	$4,850	22,338	6,537	13,821	$800	63,947	122,500	1,047,923	1,417,317
40	.....	4,850	19,230	6,537	13,007	300	54,195	113,700	1,030,955	1,416,729
40	.....	4,850	18,124	6,537	13,161	300	56,290	230,700	1,153,871	1,540,025
.....	.....	.....	83,368	1,036	49,204	.....	46,546	19,330	406,581	428,276
35,950	.....	.....	62,828	66	54,836	.....	54,818	19,818	436,397	461,937
35,930	.....	.....	64,823	66	54,048	.....	55,246	19,798	443,379	470,364
.....	.....	.....	76,403	1,300	151,462	.....	157,939	285,758	2,125,832	2,280,533
.....	.....	.....	88,758	.....	131,692	.....	105,378	322,626	2,190,276	2,339,663
.....	.....	.....	88,160	.....	130,605	.....	108,292	308,817	2,345,929	2,496,216
.....	.....	.....	12,597	.....	20,384	.....	12,983	64,600	397,198	452,264
.....	.....	.....	8,958	.....	18,612	.....	14,011	67,575	425,536	485,610
.....	.....	.....	9,233	.....	13,146	.....	15,939	224,375	594,137	667,300
.....	.....	.....	104,532	2,235	52,110	500	65,600	55,020	821,842	825,597
3,000	.....	40	127,978	390	63,193	500	67,936	42,360	1,040,199	1,044,004
3,000	.....	40	124,044	390	62,516	500	65,612	42,010	1,038,238	1,043,208
.....	.....	.....	60,483	.....	110,888	.....	150,805	71,742	1,218,163	1,384,819
.....	.....	.....	58,667	.....	103,495	.....	145,849	67,742	1,188,340	1,355,458
.....	.....	.....	50,373	.....	135,480	.....	134,517	66,782	1,197,091	1,360,014
.....	$120	.....	28,947	.....	96,344	.....	218,821	31,443	1,095,739	1,108,113
.....	15,400	.....	28,902	.....	91,067	.....	197,127	46,398	1,057,810	1,069,329
.....	15,400	.....	26,807	.....	84,318	.....	178,067	59,511	1,046,997	1,058,186
.....	.....	15,839	16,945	13,451	41,190	1,310	30,934	216,456	912,155	920,465
2,640	.....	38,512	13,439	12,148	48,364	.....	28,099	225,657	1,060,457	1,068,717
2,640	.....	29,527	33,403	12,433	46,293	.....	30,175	231,607	1,076,997	1,086,915
.....	22,463	800	35,502	2,402	117,126	.....	89,386	205,114	1,275,783	1,479,745
135	26,301	800	24,798	3,331	111,801	.....	93,668	284,787	1,466,464	1,678,326
135	50,308	1,500	26,714	2,981	105,667	.....	88,698	365,050	1,662,581	1,876,150
.....	.....	.....	15,370	.....	74,178	.....	204,963	72,350	1,005,650	1,052,501
.....	.....	.....	14,005	.....	60,299	.....	173,210	77,311	964,595	1,004,926
.....	.....	.....	12,130	.....	50,419	.....	160,938	89,887	916,617	954,438
.....	.....	865	3,323	.....	25,235	.....	6,724	140,680	385,284	408,375
.....	.....	865	2,888	.....	21,235	.....	6,962	140,680	373,649	397,250
.....	.....	865	2,682	.....	19,773	.....	6,995	155,380	394,551	421,912
.....	.....	7,795	94,912	670	76,924	.....	121,702	337,599	1,741,047	3,056,033
.....	.....	6,815	81,438	370	68,706	.....	133,338	302,134	1,816,224	3,721,815
.....	.....	4,725	83,449	40	64,624	.....	142,667	381,316	1,951,376	3,847,579
.....	.....	.....	41,904	.....	53,313	.....	40,079	6,926	345,872	364,481
.....	.....	.....	38,707	.....	48,398	.....	45,314	6,380	356,606	374,700
.....	.....	.....	32,833	.....	45,248	.....	47,640	4,178	374,397	393,003
.....	.....	.....	29,345	.....	71,036	.....	44,357	1,535	372,639	396,159
.....	.....	.....	32,287	.....	84,323	.....	39,754	6,835	393,146	426,521
.....	.....	25	30,029	.....	84,648	.....	39,779	8,560	402,208	437,433
.....	4,500	2,800	25,326	550	26,003	.....	28,838	48,416	620,838	673,517
.....	4,500	2,700	23,796	920	27,926	.....	27,809	49,666	671,360	724,579
.....	4,500	2,700	49,707	650	25,142	.....	32,471	211,370	877,121	942,065
.....	.....	.....	19,528	.....	28,731	.....	19,459	660	176,458	181,250
.....	.....	.....	18,245	.....	27,866	.....	16,313	1,220	171,766	178,859
.....	.....	.....	19,106	.....	28,518	.....	16,099	1,220	175,590	184,293
.....	.....	263	13,840	.....	59,018	9,552	15,662	127,970	499,257	529,605
.....	.....	263	13,178	.....	55,555	.....	15,444	127,970	487,662	518,350
.....	.....	2,033	8,513	.....	56,568	.....	17,053	165,000	651,708	685,851
.....	.....	.....	46,996	4,456	87,498	.....	56,723	47,527	509,618	550,568
.....	400	.....	43,348	4,456	103,652	.....	36,562	55,072	539,374	576,457
.....	.....	.....	47,876	4,456	105,250	.....	41,331	52,962	538,293	574,343
.....	.....	.....	124,744	42	202,891	60,150	196,838	840,197	3,282,964	7,476,766
.....	250	.....	100,202	3,084	213,136	60,000	198,424	820,218	3,447,733	7,742,068
.....	250	.....	90,881	2,964	219,667	.....	204,582	1,083,282	3,690,021	7,949,403
.....	.....	.....	16,415	.....	20,189	.....	18,252	3,522	170,568	208,380
3,020	.....	.....	11,834	.....	20,286	.....	21,628	6,172	187,990	224,668
2,430	.....	315	13,409	.....	20,735	.....	22,146	5,512	196,389	231,792
.....	.....	1,358	26,476	.....	5,395	.....	19,246	30,453	163,151	174,612
.....	.....	6,373	19,056	.....	7,690	.....	14,864	47,055	203,496	216,081
.....	.....	6,198	18,565	.....	8,259	.....	15,883	71,530	230,158	241,810
.....	.....	18,662	18,483	1,161	78,848	.....	64,772	35,251	776,460	821,201
.....	.....	23,592	10,699	480	76,524	.....	39,581	66,291	838,562	894,617
.....	.....	23,592	12,128	480	76,718	.....	40,202	65,091	836,108	881,104
.....	42,680	.....	29,177	1,175	34,182	.....	88,732	27,440	737,490	992,720
.....	60,808	.....	22,769	391	24,823	.....	80,338	29,890	791,817	1,083,769
.....	104,128	500	20,890	391	24,659	.....	88,018	27,440	889,417	1,200,085
.....	.....	.....	62,190	80	33,930	.....	54,094	8,931	315,199	383,618
.....	.....	.....	59,286	.....	35,563	.....	54,231	14,747	326,009	386,033
.....	.....	.....	63,462	.....	36,378	.....	54,236	8,841	323,025	390,964

Total assessed value of real property by

Municipality.	Fiscal year ending—	Urban.			Rural.			
		Land.	Improvements.	Total.	Cane.	Coffee.	Tobacco.	Pasture.
Salinas	1905	$12,160	$64,430	$76,590	$429,277	$1,828	$120	$395,452
	1906	12,085	60,222	72,307	560,784	1,887	80	461,325
	1907	12,121	61,907	74,028	734,077	2,061	80	504,498
San German	1905	10,054	232,688	242,742	320,052	92,282	8,312	155,889
	1906	11,644	244,843	256,487	345,744	102,392	3,672	162,788
	1907	11,855	247,839	259,694	351,069	107,306	3,772	155,038
San Juan	1905	2,128,589	6,297,127	8,425,716	.....	.....	.....	19,544
	1906	2,827,868	6,242,447	9,070,315	.....	.....	.....	37,392
	1907	2,951,342	6,467,626	9,418,968	.....	.....	.....	49,882
San Lorenzo	1905	50	64,123	64,173	17,827	19,056	7,597	149,646
	1906	50	61,793	61,843	17,355	21,648	6,877	161,806
	1907	50	60,068	60,118	17,355	21,239	6,567	162,774
San Sebastian	1905	2,227	102,970	105,197	16,827	319,037	70	127,009
	1906	2,214	96,725	98,939	14,861	321,741	70	130,006
	1907	2,581	66,987	69,568	13,116	333,756	70	140,422
Santa Isabel	1905	4,943	38,886	43,829	321,478	.....	270	404,029
	1906	4,851	40,826	45,677	390,093	.....	70	391,564
	1907	5,416	40,251	45,667	602,457	30	.....	369,464
Toa Alta	1905	3,570	40,030	43,600	12,273	3,795	1,370	142,501
	1906	3,193	39,630	42,823	9,493	3,775	1,040	134,657
	1907	3,405	44,080	47,485	10,893	4,140	3,005	156,421
Toa Baja	1905	1,928	10,237	12,165	235,807	270	.....	178,052
	1906	1,958	10,847	12,805	326,147	270	.....	148,396
	1907	3,449	18,635	22,084	341,182	270	.....	155,377
Trujillo Alto	1905	.....	4,450	4,450	445	1,490	.....	108,846
	1906	.....	4,550	4,550	3,650	1,405	.....	117,271
	1907	.....	4,950	4,950	3,650	1,315	.....	121,819
Utuado	1905	15,351	182,947	198,298	5,295	660,622	12,028	266,916
	1906	15,610	187,733	203,343	1,705	672,960	15,057	277,654
	1907	17,218	183,252	200,470	1,585	674,435	44,457	277,777
Vega Alta	1905	553	17,098	17,651	133,582	3,658	1,489	36,700
	1906	468	15,693	16,161	142,942	4,238	909	47,199
	1907	607	18,288	18,895	142,392	3,918	809	49,178
Vega Baja	1905	5,118	95,378	100,496	206,740	3,822	4,732	120,500
	1906	4,436	102,856	107,292	271,138	3,362	2,342	132,586
	1907	5,577	108,864	114,441	297,013	3,260	679	133,163
Vieques	1905	180	114,160	114,340	537,932	.....	80	430,729
	1906	120	117,165	117,285	537,727	.....	.....	405,696
	1907	120	120,025	120,145	537,452	.....	.....	408,306
Yabucoa	1905	1,539	75,587	77,126	257,712	206	380	350,856
	1906	1,058	88,704	89,762	323,730	566	2,136	301,551
	1907	1,320	72,600	73,920	364,415	566	2,136	320,215
Yauco	1905	5,206	453,377	458,583	524,145	248,500	5,923	328,478
	1906	5,663	443,884	449,547	466,879	243,652	4,738	309,573
	1907	8,582	446,800	455,382	452,264	238,415	5,636	350,596
Résumé	1905	4,764,959	16,812,700	21,577,659	10,677,557	6,793,532	347,766	14,176,157
	1906	5,556,771	16,818,954	22,375,725	13,179,054	6,721,068	336,694	14,126,276
	1907	5,698,637	17,458,479	23,157,116	14,670,338	6,694,601	590,461	14,271,453

***municipalities and classes*—Continued.**

Rural—Continued.										Total real property.
Cotton.	Orange.	Cocoanut.	Minor fruits.	Marsh land.	Timber and brush.	Miscellaneous.	Rural houses.	Buildings and machinery.	Total.	
.....	.....	.....	$10,143	$2,622	$81,768	.....	$28,520	$581,560	$1,531,290	$1,607,880
.....	.....	$490	9,389	3,753	111,968	.....	15,667	615,775	1,781,118	1,853,425
.....	.....	490	5,149	1,360	89,625	.....	21,102	652,070	2,010,512	2,084,540
.....	.....	.....	75,450	24	34,146	$1,000	121,252	48,677	857,084	1,099,826
.....	.....	.....	96,795	24	32,598	.....	107,642	58,979	910,634	1,167,121
.....	.....	.....	96,639	24	36,517	.....	101,030	60,314	911,709	1,171,403
.....	.....	550	713	12	4,991	6,550	240	193,006	225,606	8,651,322
.....	.....	.....	500	560	658	6,050	3,515	179,800	228,475	9,298,790
.....	.....	.....	500	560	6,608	.....	3,510	288,512	349,572	9,768,540
.....	.....	.....	20,503	.....	26,361	.....	22,370	6,771	270,131	334,304
.....	.....	.....	18,092	.....	27,275	.....	23,694	6,667	283,414	345,257
.....	.....	.....	17,530	.....	28,641	.....	23,459	6,667	284,232	344,350
.....	.....	.....	47,131	.....	212,688	1,800	100,981	12,957	838,500	943,697
.....	.....	.....	44,632	.....	202,754	1,800	101,270	18,275	835,409	934,348
.....	.....	.....	43,019	.....	204,554	.....	99,407	16,762	851,106	920,674
.....	.....	100	7,667	5,000	20,254	.....	16,832	192,470	968,100	1,011,929
.....	.....	3,715	6,679	3,195	29,496	.....	12,098	193,184	1,030,094	1,075,771
.....	.....	3,715	7,139	345	44,660	.....	13,146	214,205	1,255,161	1,300,828
.....	$3,240	.....	22,825	.....	23,201	.....	20,172	4,190	232,567	276,167
.....	4,400	.....	21,170	.....	26,228	.....	18,382	7,890	227,035	269,858
.....	13,430	.....	17,508	.....	18,297	.....	20,677	4,900	249,271	296,756
.....	220	.....	8,004	2,907	7,012	.....	29,168	107,650	569,090	581,255
.....	8,744	.....	6,804	1,305	15,449	.....	19,998	119,120	646,233	659,038
.....	19,429	.....	5,854	1,305	15,145	.....	23,826	117,120	679,508	701,592
.....	3,230	.....	6,707	.....	10,765	.....	10,078	535	142,096	146,546
$90	3,230	.....	7,132	.....	14,735	.....	15,468	50	163,031	167,581
90	3,230	.....	5,441	.....	14,483	.....	15,742	50	165,820	170,770
.....	.....	.....	190,107	.....	402,813	.....	306,950	109,756	1,954,487	2,152,785
.....	.....	.....	165,087	.....	375,523	.....	265,364	135,551	1,908,901	2,112,244
.....	.....	.....	157,341	.....	371,601	.....	252,030	136,067	1,915,293	2,115,763
.....	2,865	.....	12,052	200	49,587	.....	15,487	128,130	383,750	401,401
.....	2,865	.....	8,008	200	51,680	.....	15,819	128,130	401,990	418,151
.....	2,940	.....	7,455	200	51,279	.....	15,832	162,280	436,283	455,178
.....	12,075	25	19,436	930	67,368	.....	20,635	104,860	561,123	661,619
.....	3,521	1,225	12,492	1,820	66,359	.....	15,919	108,950	619,714	727,006
.....	10,151	1,200	12,507	3,305	65,559	.....	16,413	108,550	651,800	766,241
.....	.....	120	10,737	.....	64,723	.....	35,503	319,091	1,398,915	1,513,255
990	.....	150	9,025	300	47,637	.....	27,335	325,361	1,354,221	1,471,506
990	.....	150	9,025	300	45,437	.....	27,335	325,361	1,354,356	1,474,501
.....	.....	.....	19,115	2,740	30,159	.....	31,703	58,313	751,184	828,310
.....	.....	.....	8,580	1,200	32,027	.....	20,938	72,596	763,324	853,086
.....	.....	.....	10,014	1,740	29,123	.....	24,668	229,102	981,979	1,055,899
.....	.....	.....	174,139	425	187,816	.....	241,171	807,607	2,518,204	2,976,787
3,660	.....	.....	199,753	125	199,349	.....	147,926	910,585	2,486,210	2,935,757
7,500	.....	.....	198,312	125	179,855	.....	146,238	1,155,397	2,733,438	3,188,820
3,280	140,613	91,399	2,990,993	69,482	4,674,151	82,662	4,263,380	7,379,962	51,690,934	73,268,593
79,185	172,051	134,261	2,789,546	62,222	4,637,792	68,650	3,752,912	8,059,186	54,118,897	76,494,622
77,335	285,210	125,691	2,721,779	97,016	4,558,161	800	3,738,619	10,414,569	58,246,033	81,403,149

Total assessed value of personal property, by municipalities and classes.

[Corrected as follows: 1904–5, to June 30, 1905; 1905–6, to June 30, 1906; 1906–7, to September 20, 1906.]

Municipality.	Fiscal year ending –	Money.	Merchandise.	Cattle.	Horses.	Mules.	Pigs.	Sheep.	Vessels.	Other personal property.	Total personal property.	Grand total real and personal property.
Adjuntas	1905	$2,179	$14,307	$7,426	$10,158	$3,380	$1,250	$107	.....	$5,595	$44,402	$1,213,802
	1906	1,884	17,768	7,982	10,254	3,355	1,171	121	.....	5,030	47,565	1,195,491
	1907	1,394	16,608	7,158	10,197	3,355	1,025	117	.....	5,169	45,023	1,188,236
Aguada	1905	1,069	4,406	28,912	6,869	.....	160	22	$223	12,794	54,455	683,084
	1906	1,069	4,286	29,282	7,315	360	152	22	213	10,949	53,648	721,800
	1907	2,703	4,206	19,958	6,720	.....	139	22	213	39,665	73,626	768,218
Aguadilla	1905	8,501	111,897	33,769	17,497	.....	786	254	8,618	11,017	192,339	790,892
	1906	6,725	113,393	41,124	18,393	.....	843	317	4,548	16,983	202,326	847,207
	1907	7,814	116,730	39,971	17,537	.....	748	306	3,938	16,611	203,655	863,571
Aguas Buenas	1905	177	7,216	12,245	4,377	60	72	17	.....	1,086	25,250	357,729
	1906	429	9,316	9,755	3,905	.....	37	17	.....	1,217	24,676	340,210
	1907	605	10,450	10,585	2,770	.....	34	17	.....	4,880	29,341	348,108
Aibonito	1905	5,717	21,811	18,461	6,147	1,241	233	81	.....	35,705	89,396	574,776
	1906	14,014	28,308	19,820	5,997	1,337	225	59	.....	93,293	163,053	652,442
	1907	1,621	25,529	18,017	6,604	1,121	221	51	.....	94,693	147,857	669,650
Añasco	1905	1,242	31,985	26,871	8,963	320	114	17	136	44,032	113,700	1,140,693
	1906	1,092	31,805	19,612	7,251	740	113	21	82	53,159	113,875	1,216,911
	1907	200	31,962	23,248	6,901	740	98	21	62	58,268	121,500	1,225,091
Arecibo	1905	49,438	370,146	94,251	31,971	1,295	888	235	1,402	157,040	706,666	3,344,468
	1906	29,402	345,753	100,071	32,138	2,300	1,043	237	5,360	272,821	789,125	3,533,591
	1907	39,908	281,876	99,787	35,997	1,760	974	231	252	277,296	738,051	3,777,684
Arroyo	1905	7,713	30,765	38,825	11,938	.....	36	79	7,310	5,415	102,081	633,965
	1906	7,713	31,330	38,893	10,999	.....	28	64	7,310	5,599	101,936	648,614
	1907	865	39,778	29,822	9,433	.....	28	63	4,850	18,199	103,038	757,827
Barranquitas	1905	.....	1,458	13,544	4,640	190	134	13	.....	79	20,058	280,703
	1906	.....	3,358	13,564	4,603	270	107	7	.....	374	22,283	275,314
	1907	.....	2,858	11,994	4,368	190	129	9	.....	374	19,922	268,623
Barros	1905	40	2,137	12,255	5,970	1,273	511	39	.....	2,037	24,262	535,138
	1906	40	2,137	12,483	5,753	1,313	443	33	.....	1,883	24,085	531,153
	1907	.....	637	9,967	5,153	1,313	390	24	.....	7,032	24,516	527,360
Bayamon	1905	12,496	70,045	122,852	20,362	419	1,086	192	20,917	92,807	341,176	1,597,468
	1906	19,713	67,291	119,937	21,638	310	1,025	175	9,817	94,069	333,975	1,712,149
	1907	15,620	74,272	116,578	22,881	315	1,163	175	25,392	51,211	307,607	1,818,582
Cabo Rojo	1905	2,395	25,041	87,107	17,463	.....	799	429	982	17,839	152,055	1,207,231
	1906	2,570	23,864	87,177	15,463	.....	583	529	772	10,536	141,494	1,385,180
	1907	2,550	21,893	87,242	14,046	.....	520	500	832	10,748	138,331	1,327,387
Caguas	1905	14,775	145,519	84,957	16,437	40	248	75	.....	37,622	299,673	1,151,646
	1906	10,304	142,807	90,097	16,401	50	260	95	.....	40,374	300,388	1,234,131
	1907	42,905	210,467	90,752	16,486	50	226	68	.....	40,161	401,115	1,664,649

Camuy	1905	90	9,581	39,039	14,510	180	936	138	.....	21,434	85,908	585,297
	1906	1,146	10,304	40,694	11,124	195	930	99	.....	18,073	82,565	579,511
	1907	953	9,722	42,130	11,042	825	841	90	.....	20,222	85,825	590,518
Carolina	1905	9,024	38,214	137,304	17,139	.....	584	168	.....	33,359	235,792	1,362,921
	1906	3,489	38,678	148,567	24,935	.....	491	337	.....	27,610	244,107	1,478,347
	1907	2,550	40,494	149,337	23,055	.....	458	337	.....	28,230	244,461	1,500,513
Cayey	1905	8,270	67,018	38,126	16,857	497	336	59	.....	10,130	141,293	915,650
	1906	9,662	77,515	38,970	15,208	1,017	345	52	.....	9,039	151,808	915,559
	1907	7,294	69,424	41,330	14,865	1,997	294	52	.....	26,511	161,767	973,594
Ciales	1905	485	16,151	15,549	14,686	2,470	740	49	82	18,212	68,424	968,051
	1906	72	10,271	18,366	12,836	4,455	367	43	32	12,180	58,622	952,256
	1907	.....	11,609	17,661	12,055	4,725	293	30	32	11,632	58,037	946,074
Cidra	1905	1,800	800	12,164	4,695	.....	219	39	.....	846	20,563	316,452
	1906	1,800	1,300	12,602	4,646	.....	211	39	.....	846	21,444	294,976
	1907	1,800	2,780	14,281	4,818	50	173	39	.....	1,386	25,327	332,567
Coamo	1905	12,082	44,587	115,147	30,872	7,832	416	436	.....	16,058	227,430	1,244,588
	1906	10,328	48,279	118,013	30,373	8,062	384	406	.....	16,387	232,232	1,234,126
	1907	7,871	54,225	124,513	32,229	11,428	327	303	.....	14,760	245,656	1,243,398
Comerio	1905	381	6,171	16,335	8,330	1,234	228	21	.....	3,143	35,843	328,974
	1906	316	9,113	15,319	7,415	1,189	159	10	.....	2,723	36,244	314,135
	1907	315	14,319	18,675	9,113	999	123	6	.....	802	44,352	407,222
Corozal	1905	694	8,561	34,714	9,388	346	655	43	.....	1,760	56,161	324,050
	1906	373	9,179	31,509	8,612	346	618	43	.....	1,521	52,201	321,788
	1907	391	9,279	32,229	8,570	330	599	30	.....	9,915	61,343	331,928
Culebra	1905	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
	1906	.....	4,259	23,903	3,124	30	55	267	620	155	32,413	114,082
	1907	.....	4,659	24,003	3,184	30	55	267	620	155	32,973	117,192
Dorado	1905	.....	1,670	34,846	5,185	.....	73	68	170	2,293	44,305	377,911
	1906	.....	5,470	37,434	10,276	.....	73	182	170	2,888	56,493	452,374
	1907	.....	8,451	39,524	10,546	80	73	182	170	3,073	62,099	528,778
Fajardo	1905	24,766	73,830	148,008	25,035	20	302	158	35,368	16,674	324,171	1,692,616
	1906	23,707	85,733	146,540	29,636	20	298	125	25,023	20,186	331,268	1,807,472
	1907	18,388	107,413	122,436	28,491	481	320	107	19,063	291,216	587,915	2,518,962
Guayama	1905	29,277	119,116	116,723	30,748	226	257	239	245	44,896	341,727	2,326,391
	1906	31,106	135,200	154,979	29,362	466	179	217	270	49,813	401,592	2,357,649
	1907	28,452	152,606	139,074	26,559	1,601	191	195	270	35,308	384,256	2,484,416
Guayanilla	1905	80	15,553	41,077	11,332	1,058	336	184	1,324	10,179	81,123	897,431
	1906	380	16,728	38,183	10,496	1,348	327	173	104	10,214	77,953	886,018
	1907	380	16,767	39,709	9,583	1,408	264	158	100	10,525	78,894	901,239
Gurabo	1905	2,775	8,281	53,391	7,947	185	402	107	425	7,469	81,002	462,941
	1906	2,725	9,502	61,312	9,136	77	423	83	.....	4,777	88,035	506,874
	1907	625	11,534	59,173	10,304	65	360	35	.....	8,060	90,156	612,612
Hatillo	1905	25	2,268	40,688	14,589	809	654	207	.....	4,113	63,353	572,332
	1906	.....	1,668	40,764	12,367	420	545	163	.....	2,866	58,793	541,125
	1907	.....	2,020	39,060	11,733	485	431	138	.....	2,840	56,707	541,123
Humacao	1905	38,755	117,685	117,846	35,824	100	826	254	265	32,002	403,557	1,820,874
	1906	30,142	112,031	179,839	35,628	100	734	231	242	31,351	390,298	1,807,027
	1907	30,492	115,531	172,210	34,880	100	697	229	242	38,596	392,977	1,933,002
Isabela	1905	386	12,961	52,182	15,446	160	1,086	282	1,459	3,048	87,010	515,286
	1906	386	12,802	59,257	14,745	160	1,078	153	196	1,393	90,170	552,107
	1907	386	12,752	59,846	14,632	160	1,014	150	169	1,293	90,402	560,766

Total assessed value of personal property, by municipalities and classes—Continued.

Municipality.	Fiscal year ending—	Money.	Merchandise.	Cattle.	Horses.	Mules.	Pigs.	Sheep.	Vessels.	Other personal property.	Total personal property.	Grand total real and personal property.
Juana Diaz	1905	$10,605	$61,141	$117,420	$36,657	$2,304	$469	$403	$240	$24,832	$254,071	$2,534,604
	1906	9,699	67,164	89,616	32,055	3,057	404	860	.....	27,715	230,570	2,570,233
	1907	9,489	67,777	96,962	29,736	3,742	345	840	.....	27,286	236,177	2,732,393
Juncos	1905	1,421	17,235	67,570	7,545	.....	214	94	.....	4,967	99,046	551,310
	1906	1,595	16,855	65,092	7,488	.....	192	93	.....	4,699	96,014	581,624
	1907	6,533	50,438	56,427	8,038	.....	171	91	.....	22,932	144,630	811,930
Lajas	1905	892	7,416	84,146	10,712	204	589	384	.....	13,570	117,913	943,510
	1906	952	7,796	90,358	15,586	188	533	367	.....	6,963	122,743	1,166,747
	1907	852	8,061	91,927	15,358	188	507	351	.....	5,980	123,224	1,166,432
Lares	1905	4,475	28,874	15,138	19,073	1,703	1,123	128	.....	17,344	87,858	1,472,677
	1906	1,775	33,063	15,464	18,243	1,975	1,050	117	.....	16,605	88,292	1,443,750
	1907	1,775	32,668	17,159	17,393	3,005	829	91	.....	16,545	89,525	1,449,539
Las Marias	1905	623	2,985	4,761	9,861	3,275	323	159	3,836	1,877	27,700	1,135,813
	1906	480	2,632	4,282	8,917	2,905	288	205	.....	4,600	24,309	1,093,638
	1907	435	3,432	4,637	8,732	2,915	244	194	.....	3,550	24,139	1,082,325
Loiza	1905	8,473	12,627	81,858	15,467	80	673	105	410	86,901	206,594	1,127,059
	1906	7,711	11,883	96,901	22,517	80	554	105	460	78,172	218,383	1,287,100
	1907	42,952	13,448	96,659	23,058	80	537	483	280	87,082	264,579	1,351,494
Manati	1905	11,868	70,276	89,346	24,867	110	346	44	.....	22,812	219,669	1,699,414
	1906	15,857	59,297	97,302	26,870	110	339	75	.....	28,250	228,100	1,906,426
	1907	14,234	69,895	74,214	26,939	510	276	73	.....	46,390	232,531	2,108,681
Maricao	1905	675	4,646	3,901	9,073	25	129	27	.....	6,665	25,141	1,077,642
	1906	675	4,344	3,915	8,261	810	120	20	.....	6,555	24,700	1,029,626
	1907	675	3,834	4,509	7,331	1,210	96	16	.....	6,541	24,212	978,650
Maunabo	1905	812	14,488	32,829	5,523	.....	36	13	2,060	4,088	59,849	468,224
	1906	812	14,803	32,490	5,473	.....	33	8	.....	6,147	59,766	457,016
	1907	812	14,803	31,812	5,425	.....	33	7	.....	6,277	59,169	481,081
Mayaguez	1905	221,558	514,259	66,046	28,136	1,005	482	60	40,594	108,252	980,391	4,036,424
	1906	213,928	548,064	61,868	28,982	1,247	454	65	38,759	119,441	1,012,808	4,734,623
	1907	143,068	457,010	58,859	27,758	953	403	60	35,989	206,445	930,545	4,778,124
Moca	1905	185	1,816	15,023	8,165	120	150	141	.....	5,814	31,414	395,895
	1906	185	1,741	17,221	7,306	117	183	59	.....	2,623	29,435	404,135
	1907	1,365	3,463	19,272	8,356	217	208	59	.....	3,498	36,438	429,441
Morovis	1905	1,125	4,015	25,403	10,064	320	137	26	.....	1,179	42,263	438,422
	1906	1,120	3,290	34,242	9,799	1,530	159	6	.....	506	50,652	477,173
	1907	1,110	4,540	35,581	10,245	1,530	133	6	.....	536	53,681	491,114
Naguabo	1905	1,692	17,020	157,397	22,642	128	202	131	2,207	4,746	206,165	879,682
	1906	1,317	18,629	166,072	20,486	128	196	158	2,387	5,458	214,831	939,410
	1907	40,935	29,922	144,526	28,904	128	183	153	2,387	31,861	284,999	1,227,064
Naranjito	1905	1,307	440	17,946	5,908	.....	357	27	.....	446	26,431	207,681
	1906	1,000	192	15,690	4,790	.....	290	19	.....	382	22,363	201,222
	1907	1,000	1,092	16,084	4,926	.....	235	19	.....	415	23,771	208,064

Patillas	1905	4,022	20,635	45,635	12,863	.....	183	28	.....	6,250	89,616	619,221
	1906	4,022	20,730	44,954	11,989	.....	161	28	.....	6,250	88,134	606,484
	1907	3,675	20,058	52,824	10,913	.....	121	7	.....	7,316	94,914	780,765
Peñuelas	1905	2,329	5,930	23,688	10,168	665	344	123	.....	13,379	56,626	607,194
	1906	400	7,375	27,302	8,780	575	177	61	.....	13,322	57,992	634,449
	1907	770	6,268	26,457	9,483	575	223	65	.....	13,696	57,537	631,880
Ponce	1905	318,428	1,115,530	164,244	52,367	3,793	596	467	72,724	618,434	2,346,538	9,823,349
	1906	504,816	1,100,236	171,825	46,988	3,528	453	475	50,805	679,161	2,558,287	10,300,355
	1907	447,255	1,125,582	198,248	44,647	5,491	416	278	50,505	559,526	2,431,948	10,381,351
Quebradillas	1905	50	5,420	20,535	7,051	200	388	143	3,400	3,458	40,645	249,025
	1906	50	5,520	26,966	6,733	215	465	227	3,400	2,853	46,429	271,097
	1907	.....	5,300	28,111	7,195	635	371	181	3,400	2,818	48,011	279,803
Rincon	1905	91	5,701	15,593	3,720	60	314	63	.....	3,661	29,203	203,815
	1906	75	5,956	18,058	3,756	80	317	128	.....	1,354	29,724	245,805
	1907	75	5,956	18,146	3,776	80	287	125	.....	1,606	30,051	271,861
Rio Grande	1905	12,025	24,431	93,911	15,967	.....	356	206	720	6,275	153,191	974,392
	1906	10,878	34,179	99,723	27,763	480	377	136	920	7,703	182,159	1,076,776
	1907	17,465	26,342	96,269	26,345	880	390	138	920	6,643	175,392	1,056,496
Rio Piedras	1905	4,280	52,000	103,615	18,971	205	540	175	.....	115,802	295,588	1,288,308
	1906	3,574	42,617	110,863	22,764	650	469	141	.....	115,938	297,016	1,380,785
	1907	3,679	37,205	107,123	22,857	1,150	469	131	.....	116,188	288,802	1,488,887
Sabara Grande	1905	6,970	19,213	41,136	9,586	432	427	324	98	3,996	82,182	465,800
	1906	3,055	8,182	39,232	7,923	510	295	270	90	3,567	63,120	449,153
	1907	3,045	16,758	38,526	8,636	481	364	272	90	3,132	71,304	462,268
Salinas	1905	6,615	25,535	116,060	20,038	621	319	259	.....	130,769	300,216	1,908,096
	1906	4,009	20,710	148,625	20,858	1,584	285	527	.....	131,391	327,989	2,181,414
	1907	46,261	51,176	194,889	27,782	2,365	400	949	.....	59,803	383,625	2,468,165
San German	1905	48,368	84,578	65,291	19,120	206	794	182	.....	37,343	255,882	1,355,708
	1906	47,554	84,256	73,977	18,767	143	786	217	.....	45,980	271,680	1,438,801
	1907	47,328	83,497	73,466	18,411	233	763	218	.....	46,549	270,465	1,441,868
San Juan	1905	508,064	1,589,986	5,536	9,844	110	226	69	38,520	2,352,625	4,504,980	13,156,302
	1906	784,225	1,938,071	3,589	9,108	60	118	64	42,340	1,916,408	4,693,983	13,992,773
	1907	625,876	1,997,164	3,499	9,749	60	118	60	176,490	2,092,966	5,573,060	14,674,522
San Lorenzo	1905	6,938	17,345	83,960	11,155	.....	563	116	.....	4,203	124,315	458,619
	1906	6,908	16,449	81,972	11,181	300	535	112	.....	3,995	121,452	466,709
	1907	6,908	19,039	81,410	10,807	300	498	98	.....	4,145	123,205	467,555
San Sebastian	1905	2,245	17,418	29,800	15,454	455	355	51	1,896	10,004	77,678	1,021,375
	1906	2,130	18,669	30,345	14,701	295	312	47	1,750	9,889	78,138	1,012,486
	1907	1,851	23,623	32,271	15,676	410	269	50	1,547	9,201	84,898	1,005,572
Santa Isabel	1905	3,484	20,486	77,841	14,855	320	100	52	610	8,219	125,967	1,137,896
	1906	3,709	20,084	91,116	13,315	380	98	116	210	13,988	143,016	1,218,787
	1907	2,116	23,028	76,536	14,044	108	103	116	158	34,675	150,884	1,451,712
Toa Alta	1905	884	13,367	42,682	5,956	.....	299	26	.....	1,142	64,356	340,523
	1906	381	11,758	41,217	5,394	.....	255	26	.....	1,058	60,089	329,947
	1907	831	10,508	43,956	5,657	.....	177	26	.....	4,278	65,433	362,189
Toa Baja	1905	952	4,355	43,190	7,533	176	76	38	.....	7,169	63,489	644,744
	1906	10,852	4,915	55,183	6,083	140	48	137	.....	7,565	84,923	743,961
	1907	10,720	7,070	53,997	6,647	180	38	23	.....	10,199	88,874	790,466
Trujillo Alto	1905	16	1,473	38,543	9,070	.....	341	82	242	1,903	51,670	198,216
	1906	16	1,855	35,062	11,647	.....	304	97	176	1,900	51,057	218,638
	1907	16	1,855	38,420	11,859	150	261	73	110	3,257	56,006	226,776

Total assessed value of personal property, by municipalities and classes—Continued.

Municipality.	Fiscal year ending—	Money.	Merchandise.	Cattle.	Horses.	Mules.	Pigs.	Sheep.	Vessels.	Other personal property.	Total personal property.	Grand total real and personal property.
Utuado	1905	$2,258	$29,436	$26,818	$36,572	$3,990	$1,790	$315	.....	$28,382	$129,561	$2,282,346
	1906	2,298	39,707	26,308	36,199	4,280	1,616	295	.....	27,432	138,135	2,250,379
	1907	1,893	41,552	26,334	35,767	4,835	1,582	285	.....	32,226	144,474	2,260,237
Vega Alta	1905	565	10,077	30,000	6,451	30	175	2	.....	10,688	57,988	459,389
	1906	565	9,982	29,871	6,151	30	212	.....	.....	10,645	57,456	475,607
	1907	565	11,745	30,669	5,894	30	175	.....	.....	24,145	73,223	528,401
Vega Baja	1905	4,660	32,897	38,052	10,781	26	312	129	.....	10,862	97,719	759,338
	1906	6,390	33,725	43,005	12,532	46	293	123	.....	9,956	106,070	833,076
	1907	6,153	33,799	43,094	12,988	46	248	86	.....	12,090	108,504	874,745
Vieques	1905	11,938	55,860	224,564	26,944	25	323	729	$7,221	12,911	340,515	1,853,770
	1906	12,033	66,886	199,385	20,603	25	93	271	7,885	12,631	319,812	1,791,314
	1907	10,123	69,036	199,312	20,673	25	92	271	8,020	12,581	320,133	1,794,638
Yabucoa	1905	4,763	27,009	77,058	15,089	.....	499	234	.....	152,475	277,127	1,105,437
	1906	5,220	33,269	74,466	16,871	.....	481	266	.....	165,084	295,657	1,148,743
	1907	4,413	40,236	77,281	15,332	.....	571	285	.....	6,455	144,573	1,200,472
Yauco	1905	46,141	189,542	62,446	31,874	2,058	915	255	620	237,518	571,369	3,548,156
	1906	53,725	108,495	100,830	32,863	3,838	850	219	625	225,071	526,516	3,462,273
	1907	13,193	164,476	93,448	31,264	2,338	732	206	625	197,126	503,408	3,692,228
Résumé	1905	1,496,429	5,504,642	3,902,896	1,010,516	45,909	29,832	9,816	254,334	4,729,662	16,984,036	90,252,629
	1906	1,940,723	5,838,826	4,116,695	1,017,995	57,445	27,282	10,469	204,566	4,528,679	17,742,680	94,237,302
	1907	1,735,379	6,056,508	4,086,924	1,025,129	68,125	24,836	10,334	336,726	4,865,677	18,209,638	99,612,787

Amount and per cent of general-property tax of 1 per cent remaining uncollected on June 30, 1902, to June 30, 1907.

Municipality.	June 30—	Amount uncollected June 30, pertaining to fiscal year—							Per cent uncollected June 30, pertaining to fiscal year—						
		1901-2.	1902-3.	1903-4.	1904-5.	1905-6.	1906-7.	Total.	1901-2.	1902-3.	1903-4.	1904-5.	1905-6.	1906-7.	Total.
Adjuntas	1902	$4,581.14						$4,581.14	28.7						28.7
	1903	3,074.96	$6,930.36					10,005.32	19.2	49.7					33.4
	1904	941.56	1,333.26	$4,741.98				7,016.80	5.7	9.4	37.6				16.3
	1905	818.52	917.08	3,414.32	$4,659.03			9,808.95	5.0	6.5	24.8	38.1			17.4
	1906	512.46	537.00	1,630.12	1,804.19	$3,151.69		7,635.46	3.1	3.8	11.6	14.4	26.3		11.0
	1907	170.72	223.18	725.64	452.08	656.15	$2,629.36	4,857.13	1.0	1.6	5.0	3.5	5.3	21.9	5.9
Aguada	1902	676.90						676.90	15.4						15.4
	1903	479.52	1,170.18					1,649.70	10.8	23.8					17.7
	1904	266.94	547.08	1,098.90				1,912.92	5.9	10.9	22.7				13.4
	1905	160.76	294.96	472.58	778.83			1,707.13	3.5	5.9	9.7	11.2			8.0
	1906	112.00	187.84	297.46	331.94	767.84		1,697.08	2.5	3.8	6.0	4.8	15.8		6.5
	1907	51.12	63.88	92.28	100.78	237.05	602.19	1,147.30	1.1	1.3	1.9	1.4	4.8	12.2	3.7
Aguadilla	1902	630.21						630.21	7.0						7.0
	1903	225.93	1,274.68					1,500.61	2.5	14.4					8.4
	1904	70.17	483.94	1,471.10				2,025.21	.7	5.4	16.4				7.5
	1905	32.52	248.46	364.86	1,059.68			1,705.52	.3	2.8	4.0	13.3			4.9
	1906	2.12	117.32	177.70	221.42	996.41		1,514.97	.0	1.3	2.0	2.7	11.7		3.5
	1907						56.94	56.94	.0	.0	.0	.0	.0	.7	.1
Aguas Buenas	1902	1,239.90						1,239.90	25.3						25.3
	1903	625.82	2,500.04					3,125.86	12.6	60.2					34.3
	1904	444.94	1,368.20	2,636.70				4,449.84	8.9	31.9	62.3				32.9
	1905	413.76	1,147.56	1,563.22	2,431.84			5,556.38	8.2	26.7	36.2	66.7			32.2
	1906	213.36	540.24	667.48	1,100.26	1,255.04		3,776.38	4.2	13.5	16.3	29.5	37.5		18.7
	1907	137.22	209.58	294.40	426.57	401.87	969.60	2,439.24	2.7	5.0	7.0	11.2	11.9	29.3	10.2
Aibonito	1902	944.46						944.46	15.3						15.3
	1903	513.46	1,095.24					1,608.70	8.2	19.7					13.6
	1904	188.82	299.76	870.34				1,358.92	3.0	5.4	15.8				7.8
	1905	64.88	157.54	287.00	370.89			880.31	1.0	2.8	5.2	7.3			3.9
	1906	30.72	64.22	96.42	97.85	418.54		707.75	.5	1.2	1.8	1.9	8.4		2.6
	1907	26.36	57.42	74.66	49.80	63.75	94.08	366.07	.4	1.1	1.4	1.0	1.3	1.9	1.1
Añasco	1902	3,444.08						3,444.08	25.5						25.5
	1903	1,881.32	4,482.50					6,363.82	13.7	38.7					25.2
	1904	1,323.88	2,453.98	5,524.70				9,302.56	9.6	20.5	48.1				25.0
	1905	1,191.06	1,634.40	2,794.26	5,301.33			10,921.05	8.6	13.5	23.8	47.3			22.4
	1906	1,037.18	1,201.08	1,757.12	2,302.33	4,145.32		10,443.03	7.5	9.9	14.8	19.9	34.9		17.1
	1907	267.36	434.72	647.66	562.04	758.32	2,071.19	4,741.29	1.9	3.5	5.4	4.7	6.2	17.1	6.3
Arecibo	1902	3,994.44						3,994.44	10.5						10.5
	1903	3,301.28	6,223.50					9,524.78	8.7	18.3					13.2
	1904	2,415.86	3,167.38	12,120.90				17,704.14	6.3	9.2	33.4				16.2
	1905	1,703.26	2,211.42	4,289.02	6,839.21			15,042.91	4.4	6.3	11.7	20.5			10.5
	1906	1,373.65	1,742.74	2,312.96	2,870.22	7,066.27		15,365.84	3.4	5.0	6.3	8.6	20.1		8.6
	1907	487.37	703.56	769.28	549.27	847.43	2,310.13	5,667.04	1.2	2.0	2.1	1.6	2.4	6.6	2.6

Amount and per cent of general-property tax of 1 per cent remaining uncollected on June 30, 1902, to June 30, 1907—Continued.

Municipality.	June 30—	Amount uncollected June 30, pertaining to fiscal year—							Per cent uncollected June 30, pertaining to fiscal year—						
		1901-2.	1902-3.	1903-4.	1904-5.	1905-6.	1906-7.	Total.	1901-2.	1902-3.	1903-4.	1904-5.	1905-6.	1906-7.	Total.
Arroyo	1902	$104.22						$104.22	1.9						1.9
	1903	76.96	$668.56					745.52	1.4	8.8					5.7
	1904	45.04	237.62	$930.76				1,273.42	.8	3.1	11.9				5.8
	1905	40.16	195.12	488.30	$536.30			1,259.88	.7	2.5	6.2	8.3			4.6
	1906	26.30	76.22	171.70	173.32	$282.55		730.09	.5	1.0	2.2	2.7	4.3		2.2
	1907	20.72	53.12	132.76	98.48	119.17	$537.74	961.99	.4	.7	1.6	1.5	1.8	7.5	2.3
Barranquitas	1902	414.50						414.50	13.5						13.5
	1903	250.06	859.88					1,109.94	8.1	27.5					17.9
	1904	135.32	361.92	726.18				1,223.42	4.3	11.1	23.1				12.8
	1905	85.72	175.20	223.04	343.94			827.90	2.7	5.4	7.1	12.1			6.7
	1906	17.48	99.36	133.38	107.17	146.66		504.05	.5	3.1	4.3	3.7	5.3		3.3
	1907	3.76	7.80	39.76	7.18	21.42	53.15	133.07	.1	.3	1.3	.2	.7	1.9	.8
Barros	1902	1,701.44						1,701.44	25.7						25.7
	1903	1,464.82	2,939.53					4,404.35	22.0	53.2					36.2
	1904	608.50	813.15	2,565.30				3,986.95	8.8	13.8	45.7				21.7
	1905	414.14	607.79	1,689.62	2,863.56			5,575.11	6.0	10.2	29.6	53.0			23.3
	1906	226.26	363.08	727.28	1,252.49	2,636.80		5,205.91	3.3	6.3	12.4	22.5	47.1		17.5
	1907	177.27	271.58	538.06	498.02	633.34	1,572.12	3,690.39	2.6	4.6	9.1	8.7	11.5	29.5	10.5
Bayamon	1902	1,426.62						1,426.62	8.9						8.9
	1903	1,089.66	3,134.74					4,224.40	6.7	20.1					13.3
	1904	751.06	1,124.08	4,096.04				5,971.18	4.6	7.1	25.3				12.4
	1905	606.92	876.66	2,104.88	2,848.51			6,436.97	3.7	5.5	12.9	17.7			10.0
	1906	254.90	373.04	590.90	771.35	2,591.76		4,581.95	1.6	2.4	3.6	4.7	15.3		5.6
	1907	174.62	162.70	231.92	283.77	810.98	2,309.90	3,973.89	1.1	1.0	1.4	1.7	4.7	13.1	4.0
Cabo Rojo	1902	3,014.52						3,014.52	26.3						26.3
	1903	2,219.14	5,409.02					7,628.16	19.2	45.1					32.4
	1904	1,138.84	1,545.34	6,237.08				8,921.26	9.8	12.7	51.4				24.9
	1905	972.82	954.50	2,317.56	4,963.84			9,208.72	8.3	7.7	18.5	40.4			18.9
	1906	648.96	598.98	1,424.20	1,308.89	4,492.61		8,473.64	5.5	4.9	11.3	10.4	32.5		13.4
	1907	141.20	126.74	341.64	286.79	411.73	2,500.97	3,809.07	1.2	1.0	2.6	2.2	2.9	19.5	4.9
Caguas	1902	1,115.87						1,115.87	9.6						9.6
	1903	745.75	1,993.70					2,739.45	6.3	17.0					11.3
	1904	332.03	404.34	1,464.34				2,200.71	2.8	3.4	12.5				6.3
	1905	127.33	297.16	440.16	799.24			1,663.89	1.1	2.5	3.7	6.9			3.6
	1906	105.21	148.18	200.20	238.89	422.27		1,114.75	.9	1.3	1.7	2.1	3.4		1.9
	1907	86.97	104.10	144.64	139.17	180.52	426.89	1,082.29	.8	.9	1.3	1.2	1.5	2.7	2.4
Camuy	1902	1,141.02						1,141.02	18.8						18.8
	1903	968.30	2,239.12					3,207.42	15.9	38.1					26.8
	1904	560.24	1,102.74	2,796.48				4,459.46	9.0	18.2	46.0				24.3
	1905	309.10	440.64	601.56	999.91			2,351.21	4.9	7.0	9.3	16.3			9.3
	1906	209.72	229.52	266.76	235.02	341.22		1,282.24	3.4	3.6	4.1	3.9	5.9		4.3
	1907	91.28	100.32	109.64	101.28	117.24	179.52	699.28	1.4	1.6	1.7	1.6	2.0	3.1	1.9

Carolina	1902	471.02						471.02	3.4						3.4
	1903	350.61	1,097.02					1,447.63	2.5	8.5					5.4
	1904	225.23	139.98	1,148.08				1,513.29	1.6	1.0	8.2				3.7
	1905	33.11	10.38	161.42	1,034.75			1,239.66	.2	.8	1.1	9.0			2.4
	1906	26.40	4.68	43.42	132.10	1,533.35		1,739.95	.2	.0	.3	1.2	12.2		2.7
	1907		1.20		22.20	25.70	286.63	335.73	.0	.0	.0	.2	.2	2.2	.4
Cayey	1902	2,023.60						2,023.60	18.4						18.4
	1903	1,608.64	2,961.28					4,569.92	14.6	28.6					21.4
	1904	952.34	1,513.92	3,491.06				5,957.32	8.4	13.9	32.9				18.2
	1905	466.20	666.66	931.54	1,665.43			3,729.83	4.0	6.0	8.6	17.8			8.7
	1906	307.34	377.72	646.28	416.12	1,093.81		2,841.27	2.7	3.4	6.0	4.5	11.9		5.5
	1907	95.86	121.36	223.46	96.41	133.98	329.92	1,000.99	.8	1.1	2.1	1.0	1.4	3.5	1.6
Ciales	1902	3,377.06						3,377.06	27.7						27.7
	1903	2,313.20	4,002.60					6,315.80	18.8	37.8					27.6
	1904	1,176.10	2,134.84	4,546.24				7,857.18	9.4	19.7	42.9				23.2
	1905	736.62	869.72	1,800.76	3,529.35			6,936.45	5.8	8.0	16.7	36.9			15.8
	1906	305.68	327.08	691.82	1,097.60	3,101.86		5,524.04	2.4	3.0	6.3	11.3	32.8		10.3
	1907	181.86	343.74	500.58	430.82	1,042.92	2,223.87	4,723.79	1.4	3.1	4.5	4.4	10.8	23.1	7.4
Cidra	1902	835.76						835.76	25.5						25.5
	1903	656.76	1,538.56					2,195.32	19.9	51.8					35.0
	1904	412.54	731.12	1,444.20				2,587.86	12.3	23.3	46.7				27.0
	1905	303.22	481.66	596.74	988.18			2,369.80	8.9	15.0	18.7	31.7			18.3
	1906	206.78	320.20	361.86	405.75	600.58		1,895.17	6.0	9.9	11.1	12.9	20.3		11.8
	1907	9.14	14.36	17.60	19.52	73.93	140.50	275.05	.3	.5	.6	.7	2.6	4.2	1.5
Coamo	1902	2,091.88						2,091.88	12.6						12.6
	1903	1,701.04	2,896.28					4,597.32	10.2	19.4					14.6
	1904	720.58	781.18	3,840.00				5,341.76	4.2	5.1	27.4				11.5
	1905	579.98	575.00	1,482.00	3,531.53			6,168.51	3.4	3.7	10.2	28.0			10.4
	1906	296.94	219.76	431.70	410.62	1,351.59		2,710.61	1.7	1.4	2.9	3.2	10.7		3.7
	1907	103.86	72.28	155.42	62.94	98.40	304.75	797.65	.6	.5	1.1	.5	.8	2.4	.9
Comerio	1902	1,003.36						1,003.36	25.4						25.4
	1903	453.62	1,875.66					2,329.28	11.6	45.8					28.8
	1904	170.06	720.74	2,431.58				3,322.38	4.1	16.9	62.3				27.2
	1905	123.64	378.30	819.90	1,533.08			2,854.92	3.0	8.7	20.2	46.0			18.0
	1906	26.82	83.46	165.40	238.53	473.81		988.02	.7	1.9	3.9	6.9	14.8		5.1
	1907	19.14	47.64	41.36	38.64	70.95	1,104.76	1,322.49	.5	1.1	1.0	1.1	2.2	26.8	5.5
Corozal	1902	571.76						571.76	15.6						15.6
	1903	419.12	1,099.70					1,518.82	11.4	34.0					22.0
	1904	158.54	552.04	948.30				1,658.88	4.4	16.6	29.5				16.3
	1905	144.14	471.50	514.80	1,388.33			2,518.77	4.0	14.1	15.7	42.8			18.7
	1906	111.90	302.98	299.34	348.01	622.21		1,684.44	3.1	8.9	9.0	10.3	19.1		9.9
	1907	17.90	9.68	209.68	18.52	11.50	445.48	712.76	.5	.3	6.2	.6	.4	13.7	3.5
Dorado	1902	390.34						390.34	10.6						10.6
	1903	174.66	559.98					734.64	4.7	13.9					9.5
	1904	69.40	79.84	332.04				481.28	1.8	1.9	8.7				4.1
	1905	63.74	55.32	251.70	480.95			851.71	1.7	1.3	6.4	12.6			5.5
	1906	14.50	18.88	157.18	166.08	361.36		718.00	.4	.5	.4	.5	8.0		3.6
	1907	2.24	6.52	43.48	39.52	68.88	91.88	252.52	.0	.2	1.1	1.1	1.5	1.7	1.0

Amount and per cent of general-property tax of 1 per cent remaining uncollected on June 30, 1902, to June 30, 1907—Continued.

Municipality.	June 30—	Amount uncollected June 30, pertaining to fiscal year—							Per cent uncollected June 30, pertaining to fiscal year—						
		1901-2.	1902-3.	1903-4.	1904-5.	1905-6.	1906-7.	Total.	1901-2.	1902-3.	1903-4.	1904-5.	1905-6.	1906-7.	Total.
Fajardo	1902	$93.18						$93.18	0.5						0.5
	1903	87.70	$1,169.06					1,256.76	.5	5.9					3.3
	1904	60.04	254.16	$921.50				1,235.70	.3	1.2	4.8				2.1
	1905	58.12	168.52	221.52	$433.31			881.47	.3	.8	1.1	2.5			1.2
	1906	25.68	41.68	45.00	22.22	$389.24		523.82	.1	.2	.2	.1	2.1		.6
	1907	24.32	29.66	29.52	33.01	53.24	$57.58	227.33	.1	.1	.1	.1	.3	0.3	.2
Guayama	1902	1,877.15						1,877.15	8.5						8.5
	1903	1,769.55	1,937.88					3,707.43	8.0	7.7					7.8
	1904	1,683.11	1,146.54	2,604.46				5,434.11	7.6	4.4	9.9				7.3
	1905	1,618.19	612.12	1,055.42	1,760.44			5,046.17	7.3	2.3	4.0	7.4			5.1
	1906	193.58	207.06	470.22	373.41	1,199.00		2,443.27	.9	.8	1.8	1.6	5.1		2.0
	1907	100.86	98.74	145.60	130.39	20.05	75.66	571.30	.5	3.8	.6	.5	.1	.3	.4
Guayanilla	1902	1,566.34						1,566.34	16.9						16.9
	1903	693.90	1,526.14					2,220.04	7.4	15.0					11.4
	1904	225.86	233.26	1,432.52				1,891.64	2.5	2.2	14.8				6.4
	1905	123.40	121.96	413.36	1,116.65			1,775.37	1.3	1.2	4.2	12.2			4.6
	1906	83.56	77.10	232.82	291.64	820.98		1,506.10	.9	.8	2.5	3.2	9.2		3.2
	1907	58.28	37.70	138.88	92.37	152.94	772.88	1,253.05	.6	.4	1.4	1.0	1.7	8.5	2.2
Gurabo	1902	390.74						390.74	8.4						8.4
	1903	158.89	797.56					956.45	3.4	18.8					10.8
	1904	64.03	89.76	179.38				333.17	1.3	2.0	4.3				2.5
	1905	38.45	50.40	55.96	75.40			220.21	.8	1.1	1.3	1.6			1.2
	1906	9.04	8.96	8.70	6.36	60.18		93.24	.2	.2	.2	.1	1.2		.4
	1907						6.88	6.88						.1	.1
Hatillo	1902	1,128.50						1,128.50	16.9						16.9
	1903	1,011.94	2,210.18					3,222.12	15.1	38.4					25.9
	1904	741.76	1,216.04	2,319.12				4,276.92	11.0	20.0	38.2				22.6
	1905	527.98	771.82	1,010.42	1,277.45			3,587.67	7.8	12.4	16.4	22.0			14.4
	1906	232.22	334.44	389.64	381.34	595.38		1,933.02	3.5	5.3	6.3	6.6	10.9		6.3
	1907	54.54	79.18	130.36	113.27	166.75	333.04	877.14	.8	1.3	2.1	1.9	3.0	6.1	2.4
Humacao	1902	457.42						457.42	2.2						2.2
	1903	368.98	2,640.26					3,009.24	1.3	12.2					7.2
	1904	50.28	475.16	2,838.16				3,363.60	.2	2.1	13.9				5.4
	1905	45.14	139.38	572.16	3,707.59			4,464.27	.2	.6	2.8	20.1			5.5
	1906	8.20	21.00	178.49	610.84	1,270.15		2,088.68	.0	.1	.9	3.3	7.0		2.1
	1907		6.60	11.20	1.18	57.08	311.42	387.48					.3	1.7	.3
Isabela	1902	706.16						706.16	14.0						14.0
	1903	545.58	2,040.90					2,586.48	10.8	38.8					24.1
	1904	445.68	971.68	2,103.34				3,520.70	8.7	18.1	40.1				22.4
	1905	256.56	507.62	853.16	1,891.43			3,508.77	4.9	9.3	15.8	36.1			16.5
	1906	118.26	160.74	242.44	686.78	2,250.28		3,458.50	2.3	2.9	4.4	12.9	40.5		12.8
	1907	73.08	84.32	94.68	122.66	285.37	748.47	1,408.58	1.4	1.5	1.7	2.2	4.9	13.0	4.2

Juana Diaz	1902	4,495.42						4,495.42	32.0						32.0
	1903	3,446.16	6,608.98					10,055.14	10.5	25.3					17.1
	1904	1,798.02	3,001.06	7,525.56				12,324.64	5.4	11.0	28.5				14.2
	1905	1,484.56	2,292.72	4,277.80	7,883.95			15,939.03	4.5	8.3	16.0	30.5			14.1
	1906	835.72	1,252.24	2,558.72	3,137.66	5,880.42		13,664.76	2.5	4.5	9.3	12.2	22.1		9.8
	1907	534.76	727.02	1,713.08	1,663.73	2,263.98	4,565.92	11,468.49	1.6	2.6	6.2	6.4	8.7	16.9	6.8
Juncos	1902	551.94						551.94	10.2						10.2
	1903	403.90	2,966.72					3,370.62	7.4	52.3					30.3
	1904	231.72	259.64	519.74				1,011.10	4.2	4.4	9.3				6.0
	1905	207.08	150.84	173.74	325.56			857.22	3.8	2.5	3.1	5.8			3.9
	1906	42.82	104.30	115.32	73.03	361.81		697.28	.8	1.8	2.1	1.2	6.2		2.5
	1907	31.38	90.54	101.56	49.83	41.06	92.82	407.19	.6	1.6	1.8	.9	.7	1.6	1.2
Lajas	1902	225.24						225.24	3.6						3.6
	1903	124.12	814.72					938.84	1.9	9.1					6.1
	1904	95.88	500.96	1,512.66				2,109.50	1.5	5.5	18.4				8.9
	1905	57.68	123.80	510.34	993.20			1,685.02	.9	1.3	6.1	10.3			5.0
	1906	34.40	44.24	130.46	228.53	976.23		1,413.86	.5	.5	1.6	2.4	8.2		3.1
	1907		21.02	21.00	28.94	50.76	1,198.70	1,320.42	.0	.2	.3	.3	.4	10.1	2.3
Lares	1902	5,731.40						5,731.40	29.0						29.0
	1903	3,854.22	6,681.00					10,535.22	19.3	39.1					28.4
	1904	1,787.40	2,304.82	5,375.38				9,467.60	8.7	12.9	31.0				17.0
	1905	1,020.82	878.28	1,345.46	5,163.30			8,407.86	5.0	4.8	7.6	34.9			11.9
	1906	495.78	286.46	445.28	1,396.81	5,518.40		8,142.73	2.4	1.6	2.5	9.2	37.9		9.5
	1907	317.56	356.16	414.50	179.66	322.52	2,360.66	3,951.06	1.5	1.9	2.3	1.1	2.1	16.0	3.9
Las Marias	1902	6,354.14						6,354.14	49.0						49.0
	1903	4,821.12	7,330.46					12,151.58	36.6	60.2					47.9
	1904	2,359.24	2,985.76	8,445.68				13,790.68	17.1	23.2	66.3				35.0
	1905	1,773.30	1,975.78	5,114.24	7,272.80			16,136.12	12.6	15.1	39.2	64.3			31.4
	1906	439.14	654.98	1,866.36	1,772.89	6,229.20		10,962.57	3.0	4.9	13.2	14.6	55.4		16.7
	1907	100.88	155.32	222.88	124.68	555.75	3,432.49	4,592.00	.7	1.1	1.6	1.0	4.8	32.2	6.0
Loiza	1902	653.56						653.56	8.2						8.2
	1903	463.26	1,680.56					2,143.82	5.8	19.5					12.9
	1904	365.02	580.52	1,422.02				2,367.56	4.5	6.6	16.5				9.3
	1905	331.54	426.90	813.10	1,596.51			3,168.05	4.1	4.8	9.3	19.4			9.3
	1906	283.12	241.72	345.76	668.54	1,521.01		3,060.15	3.7	2.8	4.0	8 0	14.3		7.0
	1907	104.44	73.40	84.14	121.49	175.86	1,273.80	1,833.13	1.3	.8	1.0	1.5	1.8	12.8	3.4
Manatl	1902	1,653.28						1,653.28	10.5						10.5
	1903	1,081.58	2,439.48					3,521.06	6.8	14.0					10.5
	1904	644.04	1,024.52	2,383.30				4,051.86	4.0	5.8	12.6				7.7
	1905	456.02	593.00	1,187.80	2,070.33			4,307.15	2.8	3.3	6.3	12.2			6.2
	1906	324.26	462.76	883.34	1,110.12	2,293.37		5,073.85	2.0	2.6	4.7	6.5	12.1		5.7
	1907	99.68	142.56	232.26	246.51	343.13	1,041.70	2,105.84	.6	.8	1.2	1.4	1.8	5.0	2.0
Maricao	1902	5,469.46						5,469.46	38.4						38.4
	1903	4,044.50	4,115.80					8,160.30	28.0	40.1					33.1
	1904	1,951.12	1,500.44	4,848.58				8,300.14	13.1	13.8	45.3				22.8
	1905	1,261.32	649.16	1,616.00	4,962.69			8,489.17	8.5	5.9	14.7	46.2			17.8
	1906	644.96	393.30	869.38	2,001.28	4,955.93		8,864.85	4.4	3.4	7.8	20.0	48.3		15.3
	1907	516.06	163.10	314.64	190.65	411.91	3,472.25	5,068.61	3.5	1.5	2.8	1.7	3.9	35.8	7.4

Amount and per cent of general-property tax of 1 per cent remaining uncollected on June 30, 1902, to June 30, 1907—Continued.

Municipality.	June 30—	Amount uncollected June 30, pertaining to fiscal year—							Per cent uncollected June 30, pertaining to fiscal year—						
		1901-2.	1902-3.	1903-4.	1904-5.	1905-6.	1906-7.	Total.	1901-2.	1902-3.	1903-4.	1904-5.	1905-6.	1906-7.	Total.
Maunabo	1902	$87.08						$87.08	2.0						2.0
	1903	35.96	$146.42					182.38	.8	3.1					2.0
	1904	26.48	49.26	$457.66				533.40	.6	1.0	9.9				3.9
	1905	4.16	4.96	4.96	$60.84			74.92	.1	.1	.1	1.3			.4
	1906					$73.13		73.13					1.6		.3
	1907						$30.98	30.98						0.6	.6
Mayaguez	1902	19,297.99						19,297.99	28.0						28.0
	1903	16,622.17	21,556.19					38,178.36	24.0	40.1					31.0
	1904	12,881.23	15,957.15	28,350.96				57,189.34	18.5	28.9	52.2				31.9
	1905	8,147.91	10,894.13	17,490.76	17,644.44			54,177.24	11.5	19.4	31.6	44.4			24.4
	1906	5,073.81	6,172.67	10,876.54	9,770.14	20,682.02		52,575.18	7.1	10.9	19.2	23.9	43.5		19.2
	1907	2,626.50	3,479.04	5,064.90	3,815.23	9,241.00	15,303.44	39,530.11	3.6	6.0	8.9	9.2	19.0	32.8	12.2
Moca	1902	962.98						962.98	22.4						22.4
	1903	761.44	1,573.48					2,334.92	17.6	37.6					27.5
	1904	515.30	873.96	1,706.78				3,096.04	11.8	20.5	41.1				24.2
	1905	279.78	531.62	806.34	1,572.42			3,190.16	6.3	12.4	19.3	39.3			18.9
	1906	125.64	230.28	410.85	501.47	950.81		2,219.05	2.8	5.3	9.6	12.2	23.2		10.4
	1907			21.84	1.96	3.76	100.16	127.72			.5	.0	.1	2.3	.5
Morovis	1902	1,206.72						1,206.72	26.8						26.8
	1903	667.58	1,076.74					1,744.32	14.6	24.5					19.4
	1904	256.42	358.24	1,156.36				1,771.02	5.5	8.0	26.2				13.1
	1905	204.94	293.48	807.56	1,816.32			3,122.30	4.4	6.5	18.1	42.0			17.4
	1906	112.16	165.00	460.10	499.90	1,244.77		2,481.93	2.4	3.6	10.2	11.2	26.2		10.8
	1907	84.32	92.76	266.32	227.57	488.46	1,253.94	2,413.37	1.7	2.0	5.8	5.0	10.2	25.4	8.6
Naguabo	1902	50.40						50.40	.5						.5
	1903	45.96	319.00					364.96	.5	3.7					2.1
	1904	12.80	14.10	307.58				334.48	.1	.1	3.4				1.2
	1905	12.80	9.60	15.00	19.76			57.16	.1	.1	.1	.2			.1
	1906	4.32	4.32	5.96	1.24	194.37		210.21	.0	.0	.0	.0	2.1		.5
	1907	4.32	4.32	5.56			29.10	43.30	.0	.0	.0	.0	.0	.3	.1
Naranjito	1902	437.52						437.52	19.2						19.2
	1903	146.30	789.00					935.30	6.3	34.5					20.3
	1904	43.76	138.48	623.38				805.62	1.8	6.0	28.2				11.8
	1905	36.16	58.36	147.22	466.40			708.14	1.5	2.5	6.5	22.0			7.9
	1906	25.58	35.04	32.78	76.89	195.80		366.09	1.0	1.5	1.5	3.6	9.8		3.3
	1907			31.22	31.10	40.51	97.61	200.44			1.4	1.4	2.1	4.9	1.6
Patillas	1902	539.80						539.80	10.5						10.5
	1903	280.48	1,804.48					2,084.96	5.4	30.3					18.8
	1904	181.36	519.58	1,375.04				2,075.98	3.5	8.7	21.3				11.8
	1905	147.30	375.86	854.18	1,021.35			2,398.69	2.8	6.3	13.1	16.8			10.1
	1906	47.86	65.72	128.86	118.18	185.70		546.32	.9	1.1	1.9	1.9	3.1		1.8
	1907	3.18	36.28	36.28		2.00	28.50	106.24	.1	.6	.5	.0	.0	.5	.3

Peñuelas	1902	1,586.98						1,586.98	23.6					23.6
	1903	1,031.90	1,477.38					2,509.28	15.2	22.7				18.9
	1904	561.10	527.24	1,198.02				2,286.36	8.2	8.0	18.7			11.5
	1905	487.68	445.04	694.00	1,383.97			3,010.69	7.1	6.7	10.7	22.6		11.6
	1906	250.44	168.88	339.64	409.58	1,173.09		2,340.63	3.7	2.6	5.2	6.6	18.3	7.2
	1907	117.76	82.88	55.50	36.60	42.10	302.56	637.40	1.7	1.2	.8	.6	.7	4.7	1.6
Ponce	1902	10,849.34						10,849.34	9.4						9.4
	1903	8,197.95	22,527.51					30,725.46	7.1	19.2					13.2
	1904	2,711.11	12,301.69	24,611.56				39,624.36	2.3	10.3	21.3				11.2
	1905	568.87	1,347.97	1,933.82	4,751.67			8,355.41	.4	1.1	1.5	5.0			1.9
	1906	398.86	589.31	900.40	559.21	3,171.16		5,588.94	.3	.5	.8	.6	3.3		1.1
	1907	36.20	180.80	114.32	121.22	177.10	2,202.64	2,022.28	.0	.2	.1	.1	.2	2.2	.5
Quebradillas	1902	249.24						249.24	8.9						8.9
	1903	233.28	1,037.58					1,270.86	8.3	32.5					23.1
	1904	176.80	621.60	1,503.84				2,302.24	6.3	22.5	55.5				27.8
	1905	72.24	119.56	178.58	210.10			580.48	2.5	4.1	6.1	8.1			5.2
	1906	20.46	36.08	50.38	49.82	263.08		419.82	.7	1.3	1.7	2.0	9.6		3.0
	1907	7.78	9.24	13.20	13.18	18.08	57.55	119.03	.3	.3	.4	.5	.7	2.0	.7
Rincon	1902	315.30						315.30	15.7						15.7
	1903	117.04	412.26					529.30	5.7	18.2					12.3
	1904	65.70	144.76	603.40				813.86	3.2	6.3	26.5				12.3
	1905	50.88	91.72	219.30	349.91			711.81	2.4	4.0	9.5	16.9			8.1
	1906	32.54	59.36	103.60	110.22	328.57		634.29	1.6	2.6	4.5	5.3	14.0		5.6
	1907	1.12	7.64	24.96	41.81	86.56	300.02	471.11	.0	.3	1.1	2.0	3.4	11.1	3.3
Rio Grande	1902	413.76						413.76	3.8						3.8
	1903	355.50	1,101.12					1,456.62	3.3	10.8					7.0
	1904	280.32	499.26	1,037.32				1,816.90	2.5	4.7	10.3				5.7
	1905	214.86	368.36	476.34	1,027.60			2,087.25	1.9	3.5	4.7	10.6			5.0
	1906	172.10	292.82	385.10	586.54	2,067.24		3,503.80	1.6	2.8	3.9	6.0	10.7		6.8
	1907	116.92	182.32	237.28	339.20	819.37	2,386.98	4,082.16	1.1	1.7	2.4	3.5	7.8	22.3	6.5
Rio Piedras	1902	568.46						568.46	6.2						6.2
	1903	150.50	2,134.50					2,285.00	1.6	18.9					11.2
	1904	111.18	546.96	2,226.44				2,884.58	1.2	4.7	19.6				9.0
	1905	81.54	177.82	556.83	2,602.37			3,418.56	.8	1.5	4.8	21.8			7.7
	1906	62.70	97.50	258.10	664.30	2,924.75		4,007.35	.7	.9	2.2	5.5	22.8		7.1
	1907	50.80	108.36	203.22	311.22	674.65	2,262.86	3,611.11	.6	.9	1.8	2.6	5.2	16.0	5.1
Sabana Grande	1902	349.96						349.96	6.6						6.6
	1903	219.36	1,003.68					1,223.04	4.1	20.2					11.9
	1904	84.48	353.82	1,028.64				1,466.94	1.5	7.0	20.2				9.4
	1905	72.38	210.96	299.02	1,038.17			1,620.53	1.3	4.1	5.8	21.9			7.9
	1906	46.06	160.58	218.68	237.96	866.91		1,580.19	.9	3.8	4.3	5.0	18.4		6.2
	1907	8.38	28.84	47.88	45.34	81.54	324.15	536.13	.2	.6	.9	.9	1.7	7.1	1.8
Salinas	1902	920.02						920.02	4.9						4.9
	1903	679.06	890.94					1,570.00	3.6	4.4					4.0
	1904	153.82	184.84	528.54				867.20	.8	.9	2.6				1.4
	1905	133.14	14.51	156.08	98.35			402.08	.7	.1	.7	.5			.5
	1906	11.50	11.64	21.86	20.34	97.33		162.67	.0	.0	.1	.1	.4		.2
	1907	8.54	3.52	12.30	10.04	10.80	27.96	73.16							

Amount and per cent of general-property tax of 1 per cent remaining uncollected on June 30, 1902, to June 30, 1907—Continued.

Municipality.	June 30—	Amount uncollected June 30, pertaining to fiscal year—							Per cent uncollected June 30, pertaining to fiscal year—						
		1901-2.	1902-3.	1903-4.	1904-5.	1905-6.	1906-7.	Total.	1901-2.	1902-3.	1903-4.	1904-5.	1905-6.	1906-7.	Total.
San German	1902	$1,890.72						$1,890.72	14.3						14.3
	1903	1,119.96	$3,576.20					4,696.16	8.4	24.5					16.8
	1904	696.56	1,158.40	$3,921.66				5,776.62	5.2	8.2	27.3				13.8
	1905	634.50	1,021.64	1,537.92	$2,389.53			5,583.59	4.7	7.2	10.6	17.7			10.0
	1906	428.22	763.70	1,038.78	1,017.01	$3,343.63		6,591.34	3.2	5.4	7.2	7.5	23.4		9.4
	1907	184.60	416.58	463.26	343.78	474.66	$1,904.11	3,789.99	1.4	3.0	3.2	2.5	3.3	13.7	4.5
San Juan	1902	3,172.39						3,172.39	2.5						2.5
	1903	2,388.47	4,133.00					6,521.47	1.9	3.4					2.6
	1904	914.68	235.20	7,871.76				9,021.64	.7	.1	6.7				2.4
	1905	304.12	179.66	1,242.56	5,019.97			6,746.31	.2	.1	1.0	4.6			1.4
	1906	286.54	98.72	897.10	1,052.80	5,345.62		7,680.78	.2	.0	.8	1.0	4.6		1.3
	1907	269.54	127.08	641.78	635.53	300.44	2,912.35	4,886.72	.2	.1	.5	.6	.3	2.4	.7
San Lorenzo	1902	441.66						441.66	9.1						9.1
	1903	218.50	1,076.64					1,295.14	4.6	22.2					13.5
	1904	137.90	391.34	1,225.62				1,754.86	2.9	8.0	26.2				12.2
	1905	94.90	235.12	411.00	1,151.33			1,892.35	1.9	4.8	8.6	24.2			9.8
	1906	54.96	124.00	173.76	190.41	557.08		1,100.21	1.2	2.5	3.6	3.9	11.7		4.6
	1907	39.66	89.60	111.62	106.38	116.84	466.99	931.09	.8	1.8	2.3	2.2	2.5	9.8	3.2
San Sebastian	1902	4,715.50						4,715.50	40.2						40.2
	1903	2,929.68	6,088.24					9,017.92	24.4	58.5					40.3
	1904	797.90	2,019.32	4,280.70				7,097.92	6.5	18.3	41.9				21.2
	1905	663.90	1,099.08	1,870.24	5,146.18			8,797.40	5.4	9.8	17.8	50.3			19.9
	1906	266.50	424.54	640.02	1,257.80	4,198.95		6,787.81	2.1	3.7	5.7	11.8	41.2		12.1
	1907	93.90	122.24	137.70	181.83	338.08	2,078.62	2,952.37	.7	1.1	1.2	1.7	3.2	21.7	4.5
Santa Isabel	1902	254.88						254.88	2.2						2.2
	1903	70.76	407.02					477.78	.6	3.4					2.0
	1904	10.44	18.64	377.44				406.52	.1	.1	3.0				1.1
	1905	25.16	16.04	30.98	180.65			252.83	.2	.1	.2	1.5			.5
	1906	10.44		10.90	11.34	55.72		88.40	.0		.0	.0	.5		.2
	1907	9.20		7.38	4.58	4.42	105.07	130.65	.1		.1	.0	.0	.7	.2
Toa Alta	1902	515.56						515.56	15.4						15.4
	1903	365.36	577.56					942.82	10.9	16.8					13.9
	1904	181.32	207.06	811.74				1,200.12	5.3	5.9	23.3				11.6
	1905	124.68	82.38	258.80	678.28			1,144.14	3.6	2.3	7.3	19.6			8.2
	1906	100.10	50.82	156.52	177.40	452.49		937.33	2.9	1.5	4.4	5.1	13.7		5.5
	1907	66.65	38.28	72.56	78.96	115.56	489.53	861.54	1.9	1.1	2.1	2.3	3.5	13.8	4.2
Toa Baja	1902	163.40						163.40	2.8						2.8
	1903	106.20	932.06					1,038.26	1.8	15.5					8.8
	1904	38.76	222.36	831.44				1,092.56	.6	3.6	13.5				6.0
	1905	34.24	222.32	419.68	891.29			1,567.53	.5	3.6	6.8	13.7			6.4
	1906	21.24	116.56	76.66	177.47	1,266.79		1,658.72	.4	1.9	1.2	2.7	17.1		5.2
	1907	10.04	89.68	30.52	59.60	59.60	73.44	322.88	.2	1.5	.5	.9	.8	.9	.8

Trujillo Alto	1902	209.66						209.66	8.8						8.8
	1903	34.20	58.08					92.28	1.4	3.0					2.1
	1904			75.16				75.16			3.5				1.1
	1905			65.20	170.40			235.60			3.1	8.4			2.8
	1906			10.08	11.74	107.65		129.47			.5	.6	4.9		1.2
	1907			9.08	4.62	1.00	3.90	18.60			.4	.2	.0	.2	.2
Utuado	1902	8,792.52						8,792.52	41.1						41.1
	1903	6,437.98	13,199.56					19,637.54	29.7	53.7					42.4
	1904	4,153.44	7,978.00	11,402.88				23,534.32	18.6	32.0	49.8				33.6
	1905	3,818.86	4,750.78	6,890.34	9,742.37			25,202.35	17.1	18.8	27.9	42.3			26.5
	1906	3,331.74	3,893.40	4,856.56	5,493.45	8,435.73		26,010.88	14.8	15.4	19.5	23.6	38.0		22.0
	1907	1,893.12	1,771.50	2,219.96	2,020.72	3,076.98	6,616.70	17,598.98	8.2	6.9	8.9	9.1	14.0	30.7	12.5
Vega Alta	1902	221.34						221.34	4.6						4.6
	1903	151.44	325.16					476.60	3.1	6.8					5.0
	1904	123.22	176.00	366.60				665.82	2.5	2.4	7.7				4.6
	1905	104.00	131.78	201.84	275.75			713.37	2.0	2.7	4.2	5.9			3.7
	1906	78.08	76.88	97.16	74.42	196.34		522.88	1.6	1.6	2.0	1.6	4.1		2.2
	1907	75.00	72.60	92.08	50.84	60.71	179.29	530.52	1.6	1.5	1.9	1.1	1.3	3.4	1.8
Vega Baja	1902	382.06						382.06	5.1						5.1
	1903	176.76	563.10					739.86	2.3	7.7					5.0
	1904	58.12	145.96	640.26				844.34	.7	2.0	8.3				3.7
	1905	51.56	77.74	120.24	431.43			680.97	.6	1.0	1.5	5.7			2.2
	1906	40.96	52.40	64.86	59.23	131.10		348.55	.5	.7	.8	.8	1.6		.9
	1907	16.08	43.08	55.16	46.70	32.96	281.20	475.18							
Vieques	1902														
	1903		531.04					531.04		3.2					1.1
	1904		529.70	1,061.40				1,591.10		3.2	6.2				3.3
	1905		529.70	1,061.40	1,011.92			2,603.02		3.2	6.2	5.4			3.9
	1906		529.70	1,061.40	1,011.92	1,007.76		3,610.78		3.2	6.2	5.4	5.4		4.2
	1907						8.80	8.80							
Yabucoa	1902	695.78						695.78	6.7						6.7
	1903	92.42	4,024.68					4,117.10	.8	39.6					20.0
	1904	56.02	419.22	4,261.40				4,736.64	.5	4.0	41.6				15.0
	1905	54.12	180.66	625.18	3,559.08			4,419.04	.5	1.7	5.9	39.4			11.0
	1906	22.06	161.00	351.68	373.34	1,887.55		2,795.63	.2	1.5	3.3	4.5	21.3		5.8
	1907		12.92	109.96	73.33	105.51	143.08	444.80	.0	.1	1.1	.9	1.2	1.7	.8
Yauco	1902	4,924.06						4,924.06	17.4						17.4
	1903	3,569.54	4,799.38					8,368.92	12.5	17.1					14.8
	1904	2,020.04	2,800.36	8,328.56				13,148.96	7.0	9.9	24.1				14.3
	1905	959.32	1,053.58	1,515.12	3,566.42			7,094.44	3.3	3.7	4.3	10.8			5.6
	1906	407.10	350.10	521.10	1,030.67	3,513.90		5,822.87	1.4	1.2	1.5	3.1	11.0		3.7
	1907	73.56	72.16	60.40	237.56	431.84	1,519.83	2,395.35	.3	.3	1.7	.7	1.4	4.4	1.2
Total	1902	131,763.11						131,763.11	13.8						13.8
	1903	94,675.78	205,462.85					300,138.63	9.9	22.1					15.9
	1904	52,861.45	87,833.27	222,065.84				362,760.56	5.5	9.3	23.8				12.7
	1905	36,035.76	47,653.76	87,720.21	157,756.68			329,166.41	3.7	5.1	9.4	18.4			8.9
	1906	21,269.39	26,955.58	46,181.04	54,336.38	137,094.17		285,836.56	2.2	2.9	4.9	6.3	15.2		6.2
	1907	10,078.98	12,275.52	19,134.46	16,221.16	28,490.16	82,576.20	168,776.48	1.0	1.3	2.0	1.9	3.2	9.0	3.0

Amount and per cent of general-property tax of 1 per cent remaining uncollected on June 30, 1902, to June 30, 1907—Continued.

Municipality.	June 30—	Amount uncollected June 30, pertaining to fiscal year—							Per cent uncollected June 30, pertaining to fiscal year—						
		1901-2.	1902-3.	1903-4.	1904-5.	1905-6.	1906-7.	Total.	1901-2.	1902-3.	1903-4.	1904-5.	1905-6.	1906-7.	Total.
Total taxes levied, including delinquent charges collected	1902	$952,152.26	.....	.....	.....	.....	.....	$952,152.26	.....	.....	.....	.....	.....	.....	.....
	1903	956,316.50	$927,843.12	.....	.....	.....	.....	1,884,159.62	.....	.....	.....	.....	.....	.....	.....
	1904	961,803.60	942,383.84	$933,813.42	.....	.....	.....	2,838,000.86	.....	.....	.....	.....	.....	.....	.....
	1905	963,896.90	939,046.30	936,061.63	$857,834.19	.....	.....	3,696,839.02	.....	.....	.....	.....	.....	.....	.....
	1906	966,374.61	943,382.03	943,827.48	864,901.63	$898,771.18	.....	4,617,256.93	.....	.....	.....	.....	.....	.....	.....
	1907	969,620.10	946,318.15	945,202.19	867,076.49	904,063.15	$913,123.97	5,545,404.05	.....	.....	.....	.....	.....	.....	.....

Gross receipts and disbursements of municipalities, by items, for fiscal years ending June 30, 1903, 1904, 1905, 1906, and 1907.

ADJUNTAS.

Item.	Fiscal year ending June 30—				
	1903.	1904.	1905.	1906.	1907.
Cash on hand beginning of year	$3.92	$374.83	$301.67	$14.42	$1,220.35
RECEIPTS.					
General property tax	3,792.17	7,856.46	8,396.34	11,881.88	14,709.69
School tax	634.71	1,474.55	368.14	247.77	178.51
Excise tax (municipal quota)	3,312.18	2,158.06	432.23	.....	.....
Taxes levied prior to July 1, 1901	24.76	189.22	7.56	.....	.....
Industrial and commercial license taxes	1,137.85	1,147.40	1,038.50	853.50	1,197.39
Licenses, permits, and certificates	.....	124.25	64.50	16.00	13.75
Municipal property	.....	.....	144.29	237.25	224.37
Court fines	297.96	332.02	331.46	176.26	221.72
Insular loans	.....	.....	.....	15,000.00	.....
Miscellaneous	.....	.61	.....	2.00	68.28
Total receipts during year	9,249.63	13,282.57	10,783.02	28,414.66	16,613.71
Total receipts, including balances on hand beginning of year	9,253.55	13,657.40	11,084.69	28,429.08	17,834.06
DISBURSEMENTS.					
Certificates of indebtedness	2,337.89	1,302.39	4,139.24	6,155.63	.....
Insular loans repayment, principal and interest	.....	.....	.....	3,450.00	1,693.33
Administrative expenditures	1,578.49	2,748.70	1,133.32	3,601.05	2,553.49
Lighting	171.46	233.28	146.88	419.52	503.16
Public works	113.42	120.00	43.34	670.06	269.00
Maintenance productive properties	96.66	253.39	79.70	318.50	230.00
Charities	489.49	711.32	218.00	1,190.85	647.77
Public health	913.96	1,396.33	350.38	3,198.00	1,374.17
Education	1,737.87	3,366.30	3,189.61	3,842.89	4,248.36
Courts and penal institutions	775.27	1,430.05	648.18	1,416.00	1,449.60
Road funds	.....	836.71	680.82	1,774.65	1,545.58
Traveling expenses	343.60	204.40	194.75	67.25	114.25
Civil register	220.00	300.00	125.39	594.61	240.00
Miscellaneous	100.61	438.86	120.66	509.72	173.76
Total disbursements during year	8,878.72	13,355.73	11,070.27	27,208.73	15,042.47
Balances on hand end of year	374.83	301.67	14.42	1,220.35	2,791.59

AGUADA.

Cash on hand beginning of year	$25.02	$0.94	$38.77	$31.08	$4,029.90
RECEIPTS.					
General property tax	1,826.99	2,372.66	5,459.84	6,181.48	7,283.25
School tax	184.41	233.26	595.15	722.56	584.38
Excise tax (municipal quota)	1,813.11	1,157.46	234.72	.....	.....
Taxes levied prior to July 1, 1901	398.89	1,523.49	1,202.60	24.27	.....
Industrial and commercial license taxes	261.50	371.00	301.00	350.50	845.80
Licenses, permits, and certificates	221.00	118.50	43.50	18.00	10.75
Municipal property	155.39	167.82	239.52	159.61	274.00
Court fines	242.95	213.57	103.45	236.80	88.35
Insular loans	.....	.....	.....	4,000.00	.....
Miscellaneous	8.64	2.88	32.69	.....	24.34
Total receipts during year	5,112.88	6,160.64	8,212.47	11,693.22	9,110.87
Total receipts, including balances on hand beginning of year	5,137.90	6,161.58	8,251.24	11,724.30	13,140.77

Gross receipts and disbursements of municipalities, by items, for fiscal years ending June 30, 1903, 1904, 1905, 1906, and 1907—Continued.

AGUADA—Continued.

Item.	Fiscal year ending June 30—				
	1903.	1904.	1905.	1906.	1907.
DISBURSEMENTS.					
Certificates of indebtedness	$592.60	$635.83	$708.68	$738.13	$1,237.09
Insular loans repayment, principal and interest					912.18
Administrative expenditures	1,581.63	1,572.51	2,542.54	2,249.85	1,704.69
Lighting	124.32	125.12	167.05	210.00	290.00
Public works	17.83	126.38	64.16	14.57	2,319.57
Maintenance productive properties	42.00	38.00	68.50	73.50	66.00
Charities	185.55	241.63	245.20	360.48	302.94
Public health	618.62	524.06	703.15	907.66	464.91
Education	739.31	958.99	2,007.62	2,132.70	2,091.04
Courts and penal institutions	1,010.26	915.07	1,061.45	486.50	806.77
Road funds		719.23	437.65	344.30	498.04
Traveling expenses	25.75	63.27	62.82	83.00	41.98
Civil register	138.83	135.25	75.50	16.00	
Miscellaneous	60.26	67.47	75.84	77.71	26.25
Total disbursements during year	5,136.96	6,122.81	8,220.16	7,694.40	10,361.27
Balances on hand end of year	.94	38.77	31.08	4,029.90	2,779.80

AGUADILLA.

Cash on hand beginning of year		$995.91	$847.96	$512.30	$5,327.74
RECEIPTS.					
General property tax	$5,303.35	5,641.68	9,617.19	7,828.42	9,167.26
School tax		970.28	953.32	889.02	1,024.51
Excise tax (municipal quota)	5,181.77	3,323.78	670.82		
Taxes levied prior to July 1, 1901	126.18	208.00			
Industrial and commercial license taxes	3,787.00	4,054.98	3,410.50	4,164.00	3,967.89
Licenses, permits, and certificates	751.50	281.13	172.00	247.10	94.35
Municipal property	1,633.59	1,883.42	2,756.34	3,213.19	2,881.64
Court fines	966.30	797.81	132.32	466.49	335.30
Insular loans				12,000.00	2,000.00
Miscellaneous	1.16			50.00	158.65
Total receipts during year	17,750.85	17,161.08	17,712.49	28,858.22	19,629.60
Total receipts, including balances on hand beginning of year	17,750.85	18,156.99	18,560.45	29,370.52	24,957.34
DISBURSEMENTS.					
Certificates of indebtedness	2,970.80	1,990.13	3,521.17	3,930.08	
Indebtedness annexed municipalities	331.30				
Insular loans repayment, principal and interest				2,752.48	3,005.95
Administrative expenditures	3,133.00	3,251.93	3,353.18	3,994.22	2,984.92
Fire department	75.10		6.00	55.00	65.00
Lighting	538.93	564.00	559.64	998.79	839.51
Public works	517.22	497.48	421.21	2,115.73	567.59
Maintenance productive properties	524.00	582.96	424.00	560.00	537.00
Charities	1,794.62	1,856.63	1,431.64	1,541.14	1,610.00
Public health	1,955.90	2,306.13	2,029.70	2,513.82	1,632.30
Education	2,406.60	3,482.84	3,654.41	2,740.26	2,880.91
Courts and penal institutions	1,518.58	1,347.21	916.45	1,209.17	1,338.46
Road funds		691.98	1,218.05	733.21	384.38
Traveling expenses	195.25	29.50	11.00	30.00	1.08
Civil register	423.41	451.70	396.65	442.46	266.85
Miscellaneous	370.23	256.54	105.05	426.42	623.25
Total disbursements during year	16,754.94	17,309.03	18,048.15	24,042.78	16,757.20
Balances on hand end of year	995.91	847.96	512.30	5,327.74	8,200.14

Gross receipts and disbursements of municipalities, by items, for fiscal years ending June 30, 1903, 1904, 1905, 1906, and 1907—Continued.

AGUAS BUENAS.

Item.	Fiscal year ending June 30—				
	1903.	1904.	1905.	1906.	1907.
Cash on hand beginning of year	$34.24	$238.06	$9.64	.....	$0.58
RECEIPTS.					
General property tax	1,161.25	1,491.17	1,864.89	$4,188.11	4,369.61
School tax	154.20	287.71	229.97	471.45	500.06
Excise tax (municipal quota)	1,369.01	872.69	176.98	.....	.....
Taxes levied prior to July 1, 1901	478.05	50.45	335.72	228.58	.....
Industrial and commercial license taxes	198.44	335.50	520.00	634.00	1,125.74
Licenses, permits, and certificates	184.11	79.40	109.40	158.00	54.25
Municipal property	490.21	655.00	684.75	732.00	923.75
Court fines	172.00	72.85	109.00	166.75	236.50
Insular loans	.....	.....	4,311.67	.....	5,000.00
Miscellaneous	21.82	.....	44.16	224.86	353.95
Total receipts during year	4,229.09	3,844.77	8,386.54	6,803.75	12,563.86
Total receipts, including balances on hand beginning of year	4,263.33	4,082.83	8,396.18	6,803.75	12,564.44
DISBURSEMENTS.					
Certificates of indebtedness	207.28	374.32	294.59	474.70	406.98
Insular loans repayment, principal and interest	.....	.....	873.26	1,072.14	3,462.97
Administrative expenditures	1,364.61	1,414.02	3,146.95	1,551.68	1,913.77
Lighting	39.97	39.91	39.90	66.86	200.93
Public works	39.75	.....	.....	583.08	218.79
Maintenance productive properties	71.11	60.00	109.40	90.85	87.75
Charities	250.11	75.55	301.88	223.75	365.69
Public health	486.67	155.97	1,231.11	519.57	1,452.00
Education	526.50	664.75	732.27	1,349.62	1,692.34
Courts and penal institutions	738.60	758.21	1,315.81	288.22	370.85
Road funds	.....	222.65	152.52	327.59	166.00
Traveling expenses	67.64	6.75	23.05	48.60	60.00
Civil register	72.87	91.00	102.00	.....	23.25
Miscellaneous	160.16	210.06	69.44	206.51	193.54
Total disbursements during year	4,025.27	4,073.19	8,396.18	6,803.17	10,514.86
Balances on hand end of year	238.06	9.64	.....	.58	2,049.58

AIBONITO.

Cash on hand beginning of year	.....	.....	.....	$195.86	$11,447.41
RECEIPTS.					
General property tax	$2,982.76	$2,706.94	$4,977.51	5,249.95	6,327.91
School tax	423.27	536.17	561.47	631.50	737.99
Excise tax (municipal quota)	1,472.99	935.55	190.70	.....	.....
Taxes levied prior to July 1, 1901	44.72	.....	.....	.....	.....
Industrial and commercial license taxes	505.75	949.00	751.25	1,054.25	1,440.61
Licenses, permits, and certificates	605.50	368.50	215.70	265.50	136.25
Municipal property	582.75	738.12	747.25	1,120.75	1,238.75
Court fines	512.33	523.06	279.15	249.35	502.75
Insular loans	.....	.....	.....	10,000.00	.....
Miscellaneous	18.35	12.60	128.20	56.37	147.71
Total receipts during year	7,148.42	6,769.94	7,851.23	18,627.67	10,531.97
Total receipts including balances on hand beginning of year	7,148.42	6,769.94	7,851.23	18,823.53	21,979.38

***Gross receipts and disbursements of municipalities, by items, for fiscal years ending June. 30, 1903, 1904, 1905, 1906, and 1907*—Continued.**

AIBONITO—Continued.

Item.	Fiscal year ending June 30—				
	1903.	1904.	1905.	1906.	1907.
DISBURSEMENTS.					
Certificates of indebtedness	$501.31	$519.65	$524.44	$544.69	$558.00
Insular loans repayment, principal and interest					1,293.68
Administrative expenditures	2,130.25	1,710.26	1,722.11	2,020.65	2,204.00
Fire department				52.20	
Lighting	59.43	126.00	206.00	213.42	399.63
Public works			99.20	209.98	3,640.85
Maintenance productive properties	90.60	72.00	230.12	96.00	191.00
Charities	304.41	710.13	641.59	790.00	1,214.34
Public health	602.50	614.19	760.00	825.00	1,054.60
Education	1,428.78	1,255.65	1,835.15	1,710.16	1,987.40
Courts and penal institutions	1,075.20	1,157.34	1,131.44	558.80	918.36
Road funds	329.46	385.22	429.12	321.63	558.73
Traveling expenses	422.48	75.50	62.20	8.75	15.00
Civil register	154.00	144.00			
Miscellaneous	50.00		14.00	24.84	67.27
Total disbursements during year	7,148.42	6,769.94	7,655.37	7,376.12	14,102.86
Balances on hand end of year			195.86	11,447.41	7,876.52

AÑASCO.

Cash on hand beginning of year		$35.90	$25.50	$56.31	$12.74
RECEIPTS.					
General property tax	$5,446.17	5,707.48	9,365.17	11,466.32	15,706.40
School tax	859.05	1,059.77	1,144.62	1,278.32	1,752.23
Excise tax (municipal quota)	3,418.87	2,182.71	442.60		
Taxes levied prior to July 1, 1901	366.89	249.00			
Industrial and commercial license taxes	2,015.50	2,489.50	2,387.00	1,580.50	1,576.20
Licenses, permits, and certificates	1,255.75	1,754.05	695.25	160.05	23.00
Municipal property	1,524.48	1,248.60	1,369.87	992.00	791.25
Court fines	896.55	393.02	273.49	217.50	174.45
Insular loans					10,000.00
Miscellaneous	18.00	66.06	24.80	2.00	543.46
Total receipts during year	15,801.26	15,150.19	15,702.80	15,696.69	30,566.99
Total receipts including balances on hand beginning of year	15,801.26	15,186.09	15,728.30	15,753.00	30,579.73
DISBURSEMENTS.					
Certificates of indebtedness	1,069.42	1,295.50	2,171.64	504.38	575.42
Indebtedness annexed municipalities	317.20				
Insular loans repayment, principal and interest					3,568.85
Administrative expenditures	3,463.29	2,407.48	2,798.83	3,769.24	4,419.65
Police department	30.47				
Lighting	530.34	439.25	562.44	570.69	545.29
Public works	880.02	1,098.76	312.60	172.92	79.00
Maintenance productive properties	302.19	172.50	166.07	517.55	954.48
Charities	2,187.77	1,601.06	1,522.05	1,808.11	1,874.29
Public health	1,629.24	1,511.90	2,021.20	2,198.38	3,807.75
Education	2,468.54	2,619.91	3,585.06	3,650.23	5,036.40
Courts and penal institutions	1,490.70	1,110.46	1,099.69	1,190.94	1,446.22
Road funds	508.50	1,429.28	795.60	873.99	1,261.58
Traveling expenses	207.70	144.25	21.75	69.83	50.00
Civil register	332.07	253.32	249.80	99.00	472.64
Miscellaneous	347.91	1,076.92	365.26	315.00	3,170.61
Total disbursements during year	15,765.36	15,170.59	15,671.99	15,740.26	27,253.18
Balances on hand end of year	35.90	25.50	56.31	12.74	3,326.55

Gross receipts and disbursements of municipalities, by items, for fiscal years ending June 30, 1903, 1904, 1905, 1906, and 1907—Continued.

ARECIBO.

Item.	Fiscal year ending June 30—				
	1903.	1904.	1905.	1906.	1907.
Cash on hand beginning of year	$102,726.49	$25,417.65	$5,909.31	$3,557.14	$7,488.16
RECEIPTS.					
General property tax	13,956.45	14,311.99	29,097.39	30,007.03	43,027.21
Bond redemption tax	13,147.49	11,789.08	15,035.01	14,960.98	17,752.82
School tax	1,350.86	2,570.75	1,951.72	3,217.20	3,455.15
Excise tax (municipal quota)	6,324.71	4,037.97	818.78	.....	.....
Taxes levied prior to July 1, 1901	1,004.05	83.13	233.90	97.25	.....
Industrial and commercial license taxes	4,847.50	4,741.00	5,161.50	5,276.50	6,228.69
Licenses, permits, and certificates	2,804.85	1,574.27	1,870.37	2,302.28	841.60
Municipal property	2,823.40	8,054.77	9,875.20	14,112.09	17,218.85
Court fines	818.35	1,252.25	609.11	712.00	404.50
Interest on deposits	1,310.37	327.09	.....	.....	.....
Miscellaneous	102.00	40.77	93.00	838.37	1,204.26
Total receipts during year	48,490.03	48,783.07	64,745.98	71,523.70	90,133.08
Total receipts including balances on hand beginning of year	151,216.52	74,200.72	70,655.29	75,080.84	97,621.24
DISBURSEMENTS.					
Bonded indebtedness, interest	9,000.00	6,000.00	6,000.00	6,000.00	6,015.00
Bonded indebtedness, sinking fund	5,000.00	.....	10,000.00	5,000.00	5,000.00
Certificates of indebtedness	29,449.64	.....	.....	.....	.....
Administrative expenditures	6,732.79	4,724.21	6,694.54	9,948.06	8,368.49
Fire department	2,446.05	838.91	1,535.68	1,349.42	1,485.70
Lighting	529.20	.....	.....	.....	.....
Public works	46,495.89	27,982.81	4,049.26	3,436.38	5,345.58
Maintenance productive properties	233.00	6,739.60	7,869.21	8,054.70	8,968.99
Charities	5,186.70	5,012.62	6,985.54	7,730.67	8,890.77
Public health	4,841.82	4,325.26	6,780.74	7,621.71	5,551.91
Education	7,197.66	6,583.75	11,147.80	10,721.95	14,081.69
Courts and penal institutions	2,393.77	2,493.12	2,057.84	3,109.38	2,571.92
Road funds	1,630.10	1,987.69	2,324.86	2,461.95	1,710.47
Traveling expenses	442.02	126.58	214.64	369.18	321.94
Civil register	410.00	360.00	540.00	880.00	720.00
Miscellaneous	3,810.23	1,116.86	898.04	909.28	943.19
Total disbursements during year	125,798.87	68,291.41	67,098.15	67,592.68	69,975.65
Balances on hand end of year	25,417.65	5,909.31	3,557.14	7,488.16	27,645.59

ARROYO.

Cash on hand beginning of year	.....	.....	.....	.....	$6,238.47
RECEIPTS.					
General property tax	.....	.....	.....	$5,697.51	6,967.75
School tax	.....	.....	.....	621.95	785.71
Industrial and commercial license taxes	.....	.....	.....	1,836.50	1,980.65
Licenses, permits, and certificates	.....	.....	.....	17.80	70.90
Municipal property	.....	.....	.....	1,139.28	977.90
Court fines	.....	.....	.....	431.75	439.55
Insular loans	.....	.....	.....	4,200.00	2,000.00
Miscellaneous	.....	.....	.....	.....	38.67
Total receipts during year	.....	.....	.....	13,944.79	13,261.13
Total receipts including balances on hand beginning of year	.....	.....	.....	13,944.79	19,499.60

Gross receipts and disbursements of municipalities, by items, for fiscal years ending June 30, 1903, 1904, 1905, 1906, and 1907—Continued.

ARROYO—Continued.

Item.	Fiscal year ending June 30—				
	1903.	1904.	1905.	1906.	1907.
DISBURSEMENTS.					
Certificates of indebtedness				$433.76	$452.59
Administrative expenditures				1,448.34	1,737.03
Fire department				47.68	
Lighting				586.82	576.14
Public works				423.95	2,251.39
Maintenance productive properties				240.00	213.78
Charities				555.75	858.15
Public health				1,117.88	1,224.50
Education				1,761.47	2,359.63
Courts and penal institutions				334.40	942.80
Road funds				455.79	596.26
Traveling expenses				110.50	133.35
Civil register					240.00
Miscellaneous				184.98	255.57
Total disbursements during year				7,706.32	11,841.19
Balances on hand end of year				6,238.47	7,658.41

BARRANQUITAS.

Item.	1903.	1904.	1905.	1906.	1907.
Cash on hand beginning of year					$482.00
RECEIPTS.					
General property tax				$2,513.81	2,595.37
School tax				299.39	308.03
Industrial and commercial license taxes				569.00	796.39
Licenses, permits, and certificates				181.02	71.00
Municipal property				512.58	463.63
Court fines				136.25	72.05
Miscellaneous					300.49
Total receipts during year				4,212.05	4,606.96
Total receipts, including balances on hand beginning of year				4,212.05	5,088.96
DISBURSEMENTS.					
Certificates of indebtedness				238.76	245.14
Administrative expenditures				724.82	445.33
Lighting				98.40	79.53
Public works				100.00	199.61
Maintenance productive properties				48.00	245.37
Charities				192.92	521.70
Public health				744.40	731.04
Education				802.16	864.66
Courts and penal institutions				520.10	718.85
Road funds				201.11	234.00
Traveling expenses				30.33	24.35
Miscellaneous				29.05	123.39
Total disbursements during year				3,730.05	4,432.97
Balances on hand end of year				482.00	655.99

Gross receipts and disbursements of municipalities, by items, for fiscal years ending June 30, 1903, 1904, 1905, 1906, and 1907—Continued.

BARROS.

Item.	Fiscal year ending June 30—				
	1903.	1904.	1905.	1906.	1907.
Cash on hand beginning of year	$33.85	$60.88	$11.97	$121.37	$23.44
RECEIPTS.					
General property tax	2,678.46	4,747.01	5,662.63	5,094.10	6,290.50
School tax	477.78	874.70	705.74	582.07	731.57
Excise tax (municipal quota)	3,932.26	2,510.52	509.08	.....	.....
Taxes levied prior to July 1, 1901	479.43	620.03	31.48	.....	.....
Industrial and commercial license taxes	668.87	746.50	627.75	638.25	454.70
Licenses, permits, and certificates	320.00	195.40	134.50	164.50	96.00
Municipal property	510.78	522.12	530.68	292.26	273.70
Court fines	342.97	338.54	27.00	30.00	24.00
Insular loans	.....	.....	.....	.....	3,000.00
Miscellaneous	319.48	407.10	27.00	298.21	221.14
Total receipts during year	9,730.03	10,961.92	8,255.86	7,099.39	11,091.61
Total receipts, including balances on hand beginning of year	9,763.88	11,022.80	8,267.83	7,220.76	11,115.05
DISBURSEMENTS.					
Certificates of indebtedness	1,504.52	987.10	955.86	246.10	361.04
Indebtedness annexed municipalities	257.66	50.00	50.00	.....	.....
Insular loans repayment, principal and interest	.....	.....	.....	.....	690.00
Administrative expenditures	2,966.06	2,922.16	1,957.64	2,511.18	2,089.88
Lighting	125.51	58.37	63.61	60.00	110.00
Public works	189.45	27.88	100.00	75.30	.....
Maintenance productive properties	246.00	144.00	90.00	108.00	271.10
Charities	536.49	358.12	487.17	400.00	533.75
Public health	647.23	1,341.00	818.38	1,047.60	880.00
Education	1,670.73	2,368.12	2,162.04	1,619.97	2,803.55
Courts and penal institutions	914.65	1,594.70	710.30	420.40	386.86
Road funds	.....	554.54	471.46	405.04	854.13
Traveling expenses	305.66	194.37	140.00	79.22	49.28
Civil register	330.00	406.00	120.00	180.00	180.00
Miscellaneous	9.04	4.47	20.00	44.51	18.00
Total disbursements during year	9,703.00	11,010.83	8,146.46	7,197.32	9,227.59
Balances on hand end of year	60.88	11.97	121.37	23.44	1,887.46

BAYAMÓN.

Cash on hand beginning of year	.....	$191.41	$258.03	$285.80	$5,426.53
RECEIPTS.					
General property tax	$9,373.97	11,733.01	16,814.28	17,370.23	16,531.89
School tax	.....	1,837.76	1,916.95	1,930.14	1,803.67
Excise tax (municipal quota)	5,009.24	3,508.58	711.43	.....	.....
Taxes levied prior to July 1, 1901	816.86	6.47	.....	.....	.....
Industrial and commercial license taxes	2,538.00	2,626.75	2,563.26	3,030.30	3,750.33
Licenses, permits, and certificates	1,688.16	423.10	586.65	774.31	508.90
Municipal property	2,798.26	4,279.75	5,110.36	5,965.09	6,775.37
Court fines	1,021.60	698.77	281.89	768.31	562.52
Insular loans	.....	.....	6,420.72	.....	2,700.00
Miscellaneous	17.10	50.00	147.52	192.73	659.87
Total receipts during year	23,263.19	25,164.19	34,553.06	30,031.11	33,292.55
Total receipts, including balances on hand beginning of year	23,263.19	25,355.60	34,811.09	30,316.91	38,719.08

Gross receipts and disbursements of municipalities, by items, for fiscal years ending June 30, 1903, 1904, 1905, 1906, and 1907—Continued.

BAYAMÓN—Continued.

Item.	Fiscal year ending June 30—				
	1903.	1904.	1905.	1906.	1907.
DISBURSEMENTS.					
Certificates of indebtedness	$321.76	$1.98			
Indebtedness annexed municipalities	631.97	198.76			
Insular loans repayment, principal, and interest			$1,353.88	$1,452.44	$5,838.38
Administrative expenditures	4,948.48	4,357.63	8,563.43	4,078.57	3,893.07
Fire department				60.00	
Lighting	895.35	1,014.10	1,124.93	815.98	1,088.47
Public works	811.17	1,072.00	2,994.55	1,258.51	6,171.83
Maintenance productive properties	588.50	441.90	778.65	493.83	500.77
Charities	2,437.63	2,280.74	4,376.62	3,980.91	4,690.49
Public health	3,549.95	3,473.70	5,178.38	3,017.37	2,864.67
Education	4,887.13	6,218.52	5,806.54	5,722.38	6,213.96
Courts and penal institutions	2,133.77	2,064.05	2,321.30	1,828.73	1,934.72
Road funds		2,406.46	1,160.86	1,372.77	1,844.43
Traveling expenses	492.38	313.11	374.25	186.63	92.17
Civil register	926.62	996.62	283.85	388.00	398.50
Miscellaneous	447.07	258.00	208.05	234.26	346.98
Total disbursements during year	23,071.78	25,097.57	34,525.29	24,890.38	35,878.35
Balances on hand end of year	191.41	258.03	285.80	5,426.53	2,840.73

CABO ROJO.

Cash on hand beginning of year	$165.55	$176.24	$494.81	$113.59	$94.33
RECEIPTS.					
General property tax	3,647.95	5,028.76	9,350.07	13,534.02	15,867.67
School tax	645.57	924.75	558.97	219.38	180.08
Excise tax (municipal quota)	2,768.06	1,767.25	358.35		
Taxes levied prior to July 1, 1901	188.20	255.93	6.43		
Industrial and commercial license taxes		553.50	1,153.00	913.50	518.90
Licenses, permits, and certificates	1,226.70	194.65	234.70	216.40	52.50
Municipal property	694.00	1,234.38	1,496.93	1,679.00	1,650.25
Court fines	704.28	685.61	384.40	262.90	200.33
Insular loans					12,000.00
Miscellaneous	5,117.00	2.70		182.19	446.78
Total receipts during year	14,991.76	10,647.53	13,542.85	17,007.39	30,916.51
Total receipts, including balances on hand beginning of year	15,157.31	10,823.77	14,037.66	17,120.98	31,010.84
DISBURSEMENTS.					
Certificates of indebtedness	2,070.25	163.35	83.73	87.54	89.88
Administrative expenditures	3,573.51	2,070.73	3,539.68	3,859.43	3,337.41
Police department	9.20				
Lighting	245.45	243.76	250.00	418.92	445.00
Public works	726.51	704.73	1,214.26	2,175.19	6,212.35
Maintenance productive properties	180.00	105.00	225.00	210.00	180.00
Charities	1,660.18	811.49	1,702.80	2,275.87	1,756.21
Public health	2,096.24	837.30	898.92	1,944.65	1,199.62
Education	1,749.01	2,576.87	3,399.77	3,711.00	4,474.30
Courts and penal institutions	1,475.44	949.22	1,005.28	531.80	953.02
Road funds		1,469.36	843.71	1,070.02	531.10
Traveling expenses	159.50	49.42	49.95	79.81	78.21
Civil register	397.00	196.00	459.85	337.50	300.00
Miscellaneous	638.78	151.73	251.12	324.92	305.37
Total disbursements during year	14,981.07	10,328.96	13,924.07	17,026.65	19,862.51
Balances on hand end of year	176.24	494.81	113.59	94.33	11,148.33

Gross receipts and disbursements of municipalities, by items, for fiscal years ending June 30, 1903, 1904, 1905, 1906, and 1907—Continued.

CAGUAS.

Item.	Fiscal year ending June 30—				
	1903.	1904.	1905.	1906.	1907.
Cash on hand beginning of year	$485.68	$81.11	$68.24	$12.39	$66.75
RECEIPTS.					
General property tax	5,948.18	8,389.07	13,615.89	11,114.56	14,500.72
School tax	630.87	813.46	1,320.39	1,287.14	1,693.79
Excise tax (municipal quota)	4,893.39	3,124.13	633.41	.....	.....
Taxes levied prior to July 1, 1901	306.47	151.68	56.47	193.44	2.58
Industrial and commercial license taxes	4,680.25	4,097.20	4,412.00	4,821.00	6,088.67
Licenses, permits, and certificates	1,877.30	1,786.35	759.85	610.50	275.50
Municipal property	4,873.16	4,648.00	6,121.07	7,346.32	8,226.82
Court fines	1,348.91	2,058.55	649.85	1,381.10	2,620.72
Insular loans	.....	.....	.....	.....	2,814.29
Miscellaneous	12.90	306.90	158.17	99.62	2,940.58
Total receipts during year	24,571.43	25,375.34	27,727.10	26,853.68	39,163.67
Total receipts, including balances on hand beginning of year	25,057.11	25,456.45	27,795.34	26,866.07	39,230.42
DISBURSEMENTS.					
Certificates of indebtedness	549.45	1,184.03	314.26	2,707.49	2,780.02
Indebtedness annexed municipalities	209.56	.....	.....	163.34	.....
Administrative expenditures	6,116.79	5,853.44	7,720.10	5,300.28	6,419.98
Fire department	18.83	.....	.....	22.60	.....
Lighting	787.58	834.75	1,223.12	1,221.19	1,142.34
Public works	787.96	448.61	972.54	1,792.54	3,928.63
Maintenance productive properties	639.24	577.50	776.55	420.00	840.00
Charities	2,494.17	3,248.95	3,491.99	3,555.72	3,672.58
Public health	3,686.20	3,836.18	4,541.33	4,691.39	3,851.76
Education	3,939.23	5,350.90	4,916.22	3,742.57	4,873.55
Courts and penal institutions	1,916.09	2,006.55	1,678.78	1,310.86	1,722.09
Road funds	670.08	859.14	1,136.31	914.14	.....
Traveling expenses	2,699.91	558.25	371.25	309.50	461.05
Civil register	123.00	363.00	180.00	407.00	468.36
Miscellaneous	337.91	266.91	460.50	240.70	327.30
Total disbursements during year	24,976.00	25,388.21	27,782.95	26,799.32	30,487.66
Balances on hand end of year	81.11	68.24	12.39	66.75	8,742.76

CAMUY.

Cash on hand beginning of year	.....	$83.78	$313.72	$62.91	$46.38
RECEIPTS.					
General property tax	$3,965.52	6,055.03	13,823.39	8,021.25	5,947.38
School tax	.....	793.31	1,400.46	847.74	662.26
Excise tax (municipal quota)	4,929.54	3,684.76	638.16	.....	.....
Industrial and commercial license taxes	951.25	652.34	1,734.16	631.00	1,187.56
Licenses, permits, and certificates	286.50	434.22	24.50	14.00	86.10
Municipal property	462.00	156.75	592.74	437.30	270.07
Court fines	434.18	368.46	185.30	122.05	99.60
Miscellaneous	22.93	105.00	184.45	1.85	20.24
Total receipts during year	11,051.92	12,249.87	18,583.16	10,075.19	8,273.21
Total receipts, including balances on hand beginning of year	11,051.92	12,333.65	18,896.88	10,138.10	8,319.59

ears ending June

Item.	Fiscal year ending June 30—				
	1903.	1904.	1905.	1906.	1907.
DISBURSEMENTS.					
Certificates of indebtedness	$2,416.28	$1,495.89	$849.31	$625.90	$653.41
Indebtedness annexed municipalities	534.01	.....	14.05	.....	.....
Insular loans repayment, principal and interest	400.00	.....	.....	.....	.....
Administrative expenditures	1,871.80	,906.32	3,226.74	2,033.98	1,123.07
Lighting	204.09	362.97	496.91	199.39	194.28
Public works	322.19	131.34	337.93	176.09	241.07
Maintenance productive properties	115.00	146.25	248.75	92.34	100.00
Charities	613.00	984.93	1,443.70	813.49	1,018.91
Public Health	1,129.00	,813.57	2,844.36	1,413.78	908.76
Education	1,315.14	,056.30	5,346.08	2,908.44	2,403.43
Courts and penal institutions	1,052.91	,083.75	1,487.10	507.50	712.14
Road funds	.....	,353.82	1,121.51	949.41	475.56
Traveling expenses	315.75	29.04	48.58	9.57	42.63
Civil register	555.00	626.25	1,171.00	312.75	150.00
Miscellaneous	123.97	29.50	197.95	49.08	198.47
Total disbursements during year	10,968.14	,019.93	18,833.97	10,091.72	8,221.73
Balances on hand at end of year	83.78	313.72	62.91	46.38	97.86

CAROLINA.

Cash on hand beginning of year		,173.08	$1,547.00	$3,205.77	$4,386.24
RECEIPTS.					
General property tax	6,720.70	7,682.89	12,412.68	12,113.70	14,475.63
School tax	.....	.....	.....	655.98	101.87
Excise tax (municipal quota)	3,030.11	1,924.66	391.48	.....	.....
Taxes levied prior to July 1, 1901	82.50	.....	.....	.....	.....
Industrial and commercial license taxes	1,338.00	1,401.75	1,470.75	1,345.00	2,045.68
Licenses, permits, and certificates	607.25	637.40	382.75	326.80	415.80
Municipal property	2,602.00	2,496.17	2,932.10	2,535.66	2,532.38
Court fines	654.50	935.50	283.84	439.50	802.30
Miscellaneous	30.77	64.85	262.61	62.19	221.35
Total receipts during year	15,065.83	15,143.22	18,136.21	17,478.83	20,595.61
Total receipts including balances on hand beginning of year	20,416.32	21,316.30	19,683.21	20,684.60	24,981.25
DISBURSEMENTS.					
Certificates of indebtedness	498.23	619.79	627.15	37.62	38.63
Administrative expenditures	4,141.87	4,174.88	4,550.84	4,062.55	3,929.45
Lighting	250.00	255.74	573.46	598.38	642.62
Public works	1,238.97	3,385.66	1,164.29	2,009.14	813.10
Maintenance productive properties	480.00	1,014.83	586.02	602.97	976.37
Charities	595.53	651.37	997.87	941.27	885.47
Public health	2,531.25	2,583.94	2,681.74	2,592.81	2,669.90
Education	2,786.14	2,529.46	3,214.66	3,151.75	2,928.46
Courts and penal institutions	1,236.56	1,188.02	727.36	545.37	869.58
Road funds	.....	2,634.98	964.05	1,147.79	.....
Traveling expenses	61.47	103.00	54.50	59.50	.....
Civil register	192.00	240.00	300.00	300.00	300.00
Miscellaneous	231.22	387.63	35.50	249.21	92.00
Total disbursements during year	14,243.24	19,769.30	16,477.44	16,298.36	14,145.58
Balances on hand end of year	6,173.08	1,547.00	3,205.77	4,386.24	10,835.67

Gross receipts and disbursements of municipalities, by items, for fiscal years ending June 30, 1903, 1904, 1905, 1906, and 1907—Continued.

CAYEY.

Item.	Fiscal year ending June 30—				
	1903.	1904.	1905.	1906.	1907.
Cash on hand beginning of year	$8.37	$571.19	$72.21	$90.51	$1,183.35
RECEIPTS.					
General property tax	4,513.21	6,222.68	11,391.22	9,330.60	10,398.75
School tax	846.61	1,180.50	1,246.89	1,102.22	251.44
Excise tax (municipal quota)	3,768.81	2,406.15	487.92	.....	.....
Taxes levied prior to July 1, 1901	898.62	778.29	245.34	109.53	6.86
Industrial and commercial license taxes	1,828.00	2,533.00	2,382.50	2,054.00	2,867.09
Licenses, permits, and certificates	1,561.06	1,432.95	302.70	156.95	132.45
Municipal property	880.03	491.72	1,926.96	1,779.52	2,297.92
Court fines	1,058.50	969.21	463.85	763.20	690.55
Miscellaneous	151.10	431.11	245.02	241.57	639.49
Total receipts during year	15,505.94	16,445.61	18,692.40	15,537.59	17,284.55
Total receipts including balances on hand beginning of year	15,514.31	17,016.80	18,764.61	15,628.10	18,467.90
DISBURSEMENTS.					
Certificates of indebtedness	1,387.76	677.43	817.37	181.26	186.10
Indebtedness annexed municipalities	82.58	.....	.....	.....	.....
Administrative expenditures	3,678.17	3,246.99	4,534.60	3,268.80	3,628.48
Lighting	343.29	517.71	519.75	911.39	593.75
Public works	181.79	505.96	701.74	399.10	1,262.16
Maintenance productive properties	242.00	323.77	285.20	464.00	668.66
Charities	1,348.52	1,658.53	2,166.85	1,682.63	2,106.09
Public health	1,905.00	2,137.53	2,218.75	2,216.00	1,937.00
Education	2,710.36	3,701.78	4,391.54	3,052.84	2,308.60
Courts and penal institutions	1,547.61	1,983.08	1,338.00	1,133.31	1,956.23
Road funds	.....	1,155.99	958.80	737.87	431.59
Traveling expenses	1,057.79	507.58	490.80	273.05	234.50
Civil register	170.93	165.90	67.20	22.75	.....
Miscellaneous	287.32	362.34	183.50	101.75	881.09
Total disbursements during year	14,943.12	16,944.59	18,674.10	14,444.75	16,194.25
Balances on hand end of year	571.19	72.21	90.51	1,183.35	2,273.65

CIALES.

Cash on hand beginning of year	$355.55	$67.02	$1.68	$116.28	$55.72
RECEIPTS.					
General property tax	3,890.11	4,862.66	7,603.72	10,252.29	8,718.58
School tax	647.33	820.72	889.28	1,144.28	1,005.49
Excise tax (municipal quota)	3,104.10	1,981.78	401.85	.....	.....
Taxes levied prior to July 1, 1901	43.91	8.55	.....	.....	.....
Industrial and commercial license taxes	1,053.67	1,047.84	1,188.50	1,632.00	1,630.49
Licenses, permits, and certificates	484.60	251.06	204.20	199.60	39.23
Municipal property	434.97	373.10	565.41	534.30	642.12
Court fines	192.26	315.66	158.28	248.90	263.67
Insular loans	.....	.....	.....	.....	5,000.00
Miscellaneous	207.28	195.93	400.83	81.27	128.43
Total receipts during year	10,058.23	9,857.30	11,412.07	14,092.64	17,428.01
Total receipts, including balances on hand beginning of year	10,413.78	9,924.32	11,413.75	14,208.92	17,483.73

Gross receipts and disbursements of municipalities, by items, for fiscal years ending June 30, 1903, 1904, 1905, 1906, and 1907—Continued.

CIALES—Continued.

Item.	Fiscal year ending June 30—				
	1903.	1904.	1905.	1906.	1907.
DISBURSEMENTS.					
Certificates of indebtedness	$1,974.63	$6.62	$3.22	.....	.....
Insular loans repayments, principal and interest	.....	.....	.....	.....	$2,604.13
Administrative expenditures	2,170.26	1,958.89	2,704.59	$3,093.32	4,969.64
Lighting	184.99	154.94	331.77	418.81	316.85
Public works	935.33	449.45	131.98	623.81	286.63
Maintenance productive properties	89.25	110.30	134.93	148.75	198.75
Charities	753.45	965.82	1,348.10	1,420.06	1,108.88
Public health	902.04	1,104.03	1,171.52	2,170.79	1,653.22
Education	1,638.37	2,083.29	2,940.39	3,251.38	2,737.68
Courts and penal institutions	1,153.41	1,233.08	1,073.36	1,489.15	1,578.11
Road funds	.....	1,003.08	605.69	807.11	348.08
Traveling expenses	217.70	136.66	199.13	311.70	174.15
Civil register	142.70	151.25	190.25	177.85	627.38
Miscellaneous	184.63	561.23	462.54	240.47	184.24
Total disbursements during year	10,346.76	9,922.64	11,297.47	14,153.20	16,787.74
Balances on hand end of year	67.62	1.68	116.28	55.72	695.99

CIDRA.

Cash on hand beginning of year	.....	.....	.....	.....	$265.98
RECEIPTS.					
General property tax	.....	.....	.....	$2,975.75	3,690.32
School tax	.....	.....	.....	324.93	434.96
Industrial and commercial license taxes	.....	.....	.....	510.00	789.60
Licenses, permits, and certificates	.....	.....	.....	219.00	127.00
Municipal property	.....	.....	.....	617.55	875.34
Court fines	.....	.....	.....	211.25	260.25
Insular loans	.....	.....	.....	.....	2,750.00
Miscellaneous	.....	.....	.....	3.50	57.12
Total receipts during year	.....	.....	.....	4,861.98	8,984.59
Total receipts, including balances on hand beginning of year	.....	.....	.....	4,861.98	9,250.57
DISBURSEMENTS.					
Certificates of indebtedness				562.99	578.08
Administrative expenditures				1,087.55	1,098.87
Lighting				119.24	218.72
Public works				199.60	2,017.10
Maintenance productive properties				48.00	48.00
Charities				133.14	199.68
Public health				524.06	816.00
Education				1,034.14	1,245.38
Courts and penal institutions				512.43	764.35
Road funds				227.68	190.98
Traveling expenses				47.50	45.50
Civil register				.....	11.00
Miscellaneous				99.67	67.50
Total disbursements during year				4,596.00	7,301.16
Balances on hand end of year				265.98	1,949.41

Gross receipts and disbursements of municipalities, by items, for fiscal years ending June 30, 1903, 1904, 1905, 1906, and 1907—Continued.

COAMO.

Item.	Fiscal year ending June 30—				
	1903.	1904.	1905.	1906.	1907.
Cash on hand beginning of year	$257.13	$731.92	$880.67	$344.53	$4,272.50
RECEIPTS.					
General property tax	5,834.65	7,239.10	8,572.10	14,317.33	12,951.10
School tax	1,116.76	1,337.98	921.67	1,626.85	1,493.01
Excise tax (municipal quota)	2,595.00	1,656.76	335.95	.....	.....
Taxes levied prior to July 1, 1901	41.63	.....	.....	.....	.....
Industrial and commercial license taxes	1,055.00	1,273.75	1,162.00	1,205.00	1,829.47
Licenses, permits, and certificates	611.00	791.28	555.50	576.10	322.20
Municipal property	1,318.89	1,374.66	1,446.34	1,503.50	1,519.33
Court fines	526.17	363.07	165.60	321.10	332.85
Insular loans	.....	.....	.....	2,000.00	11,000.00
Miscellaneous	709.22	31.60	166.08	299.09	1,365.37
Total receipts during year	13,808.32	14,068.20	13,325.24	21,848.97	30,813.33
Total receipts, including balances on hand beginning of year	14,065.45	14,800.12	14,205.91	22,193.50	35,085.83
DISBURSEMENTS.					
Insular loans repayment, principal and interest	.....	.....	.....	.....	2,562.63
Administrative expenditures	2,609.09	2,260.49	3,006.74	2,987.13	3,115.35
Lighting	420.00	443.35	463.49	481.20	478.00
Public works	1,511.92	686.82	522.17	882.33	11,754.68
Maintenance productive properties	120.00	150.50	152.80	150.00	132.00
Charities	2,306.21	2,230.89	2,532.25	2,583.37	3,169.07
Public health	1,154.35	1,419.50	1,473.63	1,838.56	1,370.77
Education	2,991.90	3,115.08	3,217.44	6,532.93	5,139.15
Courts and penal institutions	1,446.15	1,473.00	1,244.02	899.04	2,229.01
Road funds	.....	1,775.53	772.42	1,145.39	820.40
Traveling expenses	428.75	100.00	111.33	45.50	69.80
Civil register	204.00	229.00	233.55	.....	240.00
Miscellaneous	141.16	35.29	131.54	375.55	227.87
Total disbursements during year	13,333.53	13,919.45	13,861.38	17,921.00	31,308.73
Balances on hand end of year	731.92	880.67	344.53	4,272.50	3,777.10

COMERIO.

Cash on hand beginning of year	$3.30	$5.33	$35.55	$16.91	$657.35
RECEIPTS.					
General property tax	1,253.54	1,717.93	2,890.73	4,829.52	3,185.57
School tax	147.69	253.48	353.36	543.50	373.18
Excise tax (municipal quota)	1,413.52	902.44	183.02	.....	.....
Taxes levied prior to July 1, 1901	.....	13.53	52.61	.....	.....
Industrial and commercial license taxes	533.00	502.65	1,393.10	820.50	1,292.07
Licenses, permits, and certificates	546.85	212.60	211.35	224.40	71.70
Municipal property	997.05	758.06	970.47	1,211.62	1,479.58
Court fines	481.25	185.10	89.62	181.42	262.40
Insular loans	.....	.....	2,500.00	.....	750.00
Miscellaneous	2.40	64.65	4.30	21.25	120.17
Total receipts during year	5,375.30	4,610.44	8,648.56	7,832.21	7,534.67
Total receipts, including balances on hand beginning of year	5,378.60	4,615.77	8,684.11	7,849.12	8,192.02

Gross receipts and disbursements of municipalities, by items, for fiscal years ending June 30, 1903, 1904, 1905, 1906, and 1907—Continued.

COMERIO—Continued.

Item.	Fiscal year ending June 30—				
	1903.	1904.	1905.	1906.	1907.
DISBURSEMENTS.					
Certificates of indebtedness	$490.23	$535.76	$460.77	$423.54	$434.87
Insular loans repayment, principal and interest	.....	.....	524.19	603.50	531.43
Administrative expenditures	1,247.18	609.25	2,733.12	1,646.34	1,758.84
Lighting	48.96	85.07	92.00	104.86	203.89
Public works	18.75	100.39	24.95	309.97	614.54
Maintenance productive properties	50.00	65.00	53.00	48.00	132.52
Charities	406.26	435.19	437.87	263.32	318.96
Public health	940.43	1,277.97	1,249.11	1,190.00	934.29
Education	837.91	791.58	1,196.42	1,597.82	1,172.29
Courts and penal institutions	774.29	396.66	1,358.67	401.74	370.64
Road funds	126.87	121.06	248.00	481.96	222.25
Traveling expenses	54.00	10.00	1.75	9.95	17.70
Civil register	210.00	60.00	220.00	21.00	.....
Miscellaneous	168.39	92.29	67.35	89.77	64.25
Total disbursements during year	5,373.27	4,580.22	8,667.20	7,191.77	6,776.47
Balances on hand end of year	5.33	35.55	16.91	657.35	1,415.55

COROZAL.

Cash on hand beginning of year	.....	.....	.....	.....	$838.67
RECEIPTS.					
General property tax	.....	.....	.....	$3,463.15	4,174.67
School tax	.....	.....	.....	377.62	447.11
Industrial and commercial license taxes	.....	.....	.....	823.50	1,216.50
Licenses, permits, and certificates	.....	.....	.....	231.50	106.02
Municipal property	.....	.....	.....	660.14	575.20
Court fines	.....	.....	.....	191.72	94.35
Miscellaneous	.....	.....	.....	5.00	69.50
Total receipts during year	.....	.....	.....	5,752.63	6,683.35
Total receipts, including balances on hand beginning of year	.....	.....	.....	5,752.63	7,522.02
DISBURSEMENTS.					
Certificates of indebtedness	.....	.....	.....	180.35	185.18
Administrative expenditures	.....	.....	.....	1,074.50	974.94
Lighting	.....	.....	.....	156.00	265.90
Public works	.....	.....	.....	417.75	730.43
Maintenance productive properties	.....	.....	.....	148.70	48.00
Charities	.....	.....	.....	349.89	387.29
Public health	.....	.....	.....	800.00	936.00
Education	.....	.....	.....	1,066.49	1,279.11
Courts and penal institutions	.....	.....	.....	327.00	335.76
Road funds	.....	.....	.....	275.54	83.75
Traveling expenses	.....	.....	.....	76.20	39.25
Miscellaneous	.....	.....	.....	41.45	116.42
Total disbursements during year	.....	.....	.....	4,913.96	5,384.03
Balances on hand end of year	.....	.....	.....	838.67	2,137.99

Gross receipts and disbursements of municipalities, by items, for fiscal years ending June 30, 1903, 1904, 1905, 1906, and 1907—Continued.

DORADO.

Item.	Fiscal year ending June 30—				
	1903.	1904.	1905.	1906.	1907.
Cash on hand beginning of year					$523.04
RECEIPTS.					
General property tax				$3,890.37	5,117.54
School tax				446.43	589.96
Industrial and commercial license taxes				465.50	550.50
Licenses, permits, and certificates				158.70	30.00
Municipal property				356.00	187.50
Court fines				90.45	52.05
Miscellaneous				.50	122.74
Total receipts during year				5,407.95	6,650.29
Total receipts, including balances on hand beginning of year				5,407.95	7,173.33
DISBURSEMENTS.					
Certificates of indebtedness				453.12	472.01
Administrative expenditures				1,284.07	1,066.31
Lighting				108.40	174.77
Public works				179.40	488.39
Maintenance productive properties				36.00	24.00
Charities				166.85	308.83
Public health				743.00	646.75
Education				1,221.43	1,592.85
Courts and penal institutions				307.47	349.68
Road funds				310.00	496.39
Traveling expenses				24.00	24.50
Miscellaneous				51.17	28.55
Total disbursements during year				4,884.91	5,673.03
Balances on hand end of year				523.04	1,500.30

FAJARDO.

Item.	1903.	1904.	1905.	1906.	1907.
Cash on hand beginning of year	$264.13	$24.79	$1,023.55	$766.36	$4.61
RECEIPTS.					
General property tax	9,113.53	9,276.83	14,073.65	15,473.46	22,544.01
School tax	509.00	424.82	585.21	1,262.05	2,085.56
Excise tax (municipal quota)	2,875.68	1,835.95	372.28		
Industrial and commercial license taxes	1,342.91	1,126.10	968.00	1,066.25	1,581.65
Licenses, permits, and certificates	1,189.75	1,493.91	408.25	439.00	61.83
Municipal property	2,560.33	3,468.12	3,276.68	4,337.46	3,565.84
Court fines	462.05	458.69	195.90	467.75	608.50
Insular loans			2,800.00		
Miscellaneous	235.28	115.27	24.13	186.61	394.25
Total receipts during year	18,288.53	18,199.69	22,704.10	23,232.58	30,841.64
Total receipts, including balances on hand beginning of year	18,552.66	18,224.48	23,727.65	23,998.94	30,846.25
DISBURSEMENTS.					
Insular loans repayment, principal and interest			590.26	672.14	595.96
Administrative expenditures	3,781.48	3,986.28	5,030.54	4,497.79	4,529.06
Police department	59.28				
Lighting	413.89	292.47	796.07	1,427.44	1,800.00
Public works	937.27	1,400.00	2,070.00	3,445.81	2,263.90
Maintenance productive properties	350.99	397.01	601.00	627.00	582.00
Charities	1,756.37	1,543.70	1,465.00	1,794.45	1,014.75
Public health	3,731.45	3,049.72	4,593.70	3,585.75	7,248.41
Education	3,199.12	2,682.80	4,113.09	4,365.87	6,510.71
Courts and penal institutions	1,096.70	1,358.55	1,204.07	1,051.05	1,662.45
Road funds	1,398.33	1,633.28	1,142.06	1,250.45	1,076.29
Traveling expenses	1,012.99	256.50	102.00	300.00	392.76
Civil register	484.50	485.50	726.00	690.00	727.50
Miscellaneous	305.50	115.12	527.50	286.58	470.65
Total disbursements during year	18,527.87	17,200.93	22,961.29	23,994.33	28,874.44
Balances on hand end of year	24.79	1,023.55	766.36	4.61	1,971.81

Gross receipts and disbursements of municipalities, by items, for fiscal years ending June 30, 1903, 1904, 1905, 1906, and 1907—Continued.

GUAYAMA.

Item.	Fiscal year ending June 30—				
	1903.	1904.	1905.	1906.	1907.
Cash on hand beginning of year	$543.41	$4,314.31	.....	$195.69	$1,777.03
RECEIPTS.					
General property tax	24,968.39	24,375.76	$39,102.99	21,435.93	23,097.89
School tax	4,920.93	240.95	3,966.06	2,396.78	2,628.54
Excise tax (municipal quota)	4,000.63	2,554.16	517.94	.....	.....
Taxes levied prior to July 1, 1901	357.05	.....	.....	.....	.....
Industrial and commercial license taxes	4,228.50	4,395.30	4,542.00	2,909.00	3,280.00
Licenses, permits, and certificates	3,622.23	2,412.80	1,802.00	1,394.60	382.00
Municipal property	3,796.49	5,143.58	8,000.98	7,212.76	6,316.11
Court fines	1,059.80	1,178.80	229.50	571.30	804.80
Miscellaneous	64.93	69.93	82.51	10.00	1,169.51
Total receipts during year	47,018.95	40,371.28	58,243.98	35,930.27	37,678.85
Total receipts, including balances on hand beginning of year	47,562.36	44,685.59	58,243.98	36,125.96	39,455.88
DISBURSEMENTS.					
Certificates of indebtedness	1,323.48	423.89	421.45	.....	.....
Indebtedness annexed municipalities	17.50	1,066.93	.....	.....	.....
Administrative expenditures	8,711.61	8,279.17	13,537.34	6,349.47	6,539.24
Fire department	.....	496.90	934.90	952.07	634.41
Lighting	977.48	843.72	1,537.20	1,190.98	1,031.52
Public works	1,972.68	1,475.01	2,683.59	3,543.79	3,086.41
Maintenance productive properties	1,275.98	1,228.64	1,965.26	2,357.85	1,933.75
Charities	4,554.62	5,465.96	6,393.26	3,672.70	3,981.05
Public health	5,181.38	5,786.74	8,674.36	3,632.36	3,978.49
Education	11,178.79	6,475.36	13,973.56	7,046.49	8,224.32
Courts and penal institutions	1,946.32	2,018.09	1,805.61	1,567.56	1,903.68
Road funds	.....	8,106.39	3,122.29	1,858.55	1,387.76
Traveling expenses	1,742.50	1,414.51	1,758.40	420.00	396.00
Civil register	398.50	535.30	84.00	360.00	.....
Miscellaneous	3,967.21	1,068.98	1,157.07	1,397.11	1,784.85
Total disbursements during year	43,248.05	44,685.59	58,048.29	34,348.93	34,881.48
Balances on hand end of year	4,314.31	.....	195.69	1,777.03	4,574.40

GUAYANILLA.

Cash on hand beginning of year	.....	.....	.....	.....	$2,068.81
RECEIPTS.					
General property tax	.....	.....	.....	$7,865.84	7,509.10
School tax	.....	.....	.....	.....	302.36
Industrial and commercial license taxes	.....	.....	.....	793.00	671.98
Licenses, permits, and certificates	.....	.....	.....	57.50	30.45
Municipal property	.....	.....	.....	751.47	498.29
Court fines	.....	.....	.....	173.21	122.72
Insular loans	.....	.....	.....	.....	2,000.00
Miscellaneous	.....	.....	.....	88.77	47.10
Total receipts during year	.....	.....	.....	9,729.79	11,152.23
Total receipts, including balances on hand beginning of year	.....	.....	.....	9,729.79	13,251.04

Gross receipts and disbursements of municipalities, by items, for fiscal years ending June 30, 1903, 1904, 1905, 1906, and 1907—Continued.

GUAYANILLA—Continued.

Item.	Fiscal year ending June 30—				
	1903.	1904.	1905.	1906.	1907.
DISBURSEMENTS.					
Insular loans repayment, principal and interest					$545.33
Administrative expenditures				$1,175.38	1,618.63
Fire department					34.02
Lighting				315.60	406.14
Public works				252.18	2,582.75
Maintenance productive properties				180.00	402.04
Charities				679.83	919.50
Public health				1,370.20	1,318.62
Education				1,633.18	1,442.56
Courts and penal institutions				422.06	585.00
Road funds				629.26	224.62
Traveling expenses				250.00	362.82
Civil register				180.00	200.00
Miscellaneous				543.29	143.36
Total disbursements during year				7,630.98	10,785.39
Balances on hand end of year				2,098.81	2,465.65

GURABO.

Cash on hand beginning of year					$1,660.37
RECEIPTS.					
General property tax				$4,341.08	5,288.59
School tax				521.26	302.38
Industrial and commercial license taxes				670.50	1,023.18
Licenses, permits, and certificates				111.00	98.00
Municipal property				622.17	755.45
Court fines				461.95	639.50
Miscellaneous				49.01	31.94
Total receipts during year				6,776.97	8,139.04
Total receipts, including balances on hand beginning of year				6,776.97	9,799.41
DISBURSEMENTS.					
Administrative expenditures				1,093.76	1,192.54
Lighting				196.70	203.81
Public works				197.54	1,190.18
Maintenance productive properties				144.00	144.00
Charities				519.59	477.05
Public health				724.89	906.23
Education				1,389.48	1,347.56
Courts and penal institutions				360.00	359.75
Road funds				347.27	34.13
Traveling expenses				6.50	20.00
Civil register				35.00	23.35
Miscellaneous				101.87	90.62
Total disbursements during year				5,116.60	5,989.22
Balances on hand end of year				1,660.37	3,810.19

G ars ending June

TILLO.

Item.	Fiscal year ending June 30—				
	1903.	1904.	1905.	1906.	1907.
Cash on hand beginning of year					$1,104.50
RECEIPTS.					
General property tax				$5,468.54	6,267.42
School tax				585.92	668.83
Industrial and commercial license taxes				442.00	550.00
Licenses, permits, and certificates				8.00	5.30
Municipal property				213.00	305.87
Court fines				101.25	35.25
Miscellaneous				13.00	88.92
Total receipts during year				6,831.71	7,921.79
Total receipts, including balances on hand beginning of year				6,831.71	9,026.29
DISBURSEMENTS.					
Certificates of indebtedness				51.97	
Administrative expenditures				833.99	960.16
Lighting				145.00	144.00
Public works				352.00	436.00
Maintenance productive properties				60.00	60.00
Charities				500.00	625.00
Public health				675.15	764.07
Education				1,933.54	2,316.71
Courts and penal institutions				417.66	432.00
Road funds				437.04	219.85
Traveling expenses				6.30	4.30
Civil register				216.00	240.00
Miscellaneous				98.56	129.21
Total disbursements during year				5,727.21	6,340.30
Balances on hand end of year				1,104.50	2,685.99

HUMACAO.

Cash on hand beginning of year	$2,064.12	$1,820.47	$1,599.22	$450.20	$297.62
RECEIPTS.					
General property tax	9,368.69	9,512.94	13,575.92	16,329.64	19,320.88
School tax		1,690.62	1,435.09	1,782.20	2,484.75
Excise tax (municipal quota)	3,926.61	2,506.92	508.33		
Industrial and commercial license taxes	1,936.25	4,662.00	4,458.00	4,392.00	5,002.20
Licenses, permits, and certificates	1,404.53	832.42	339.00	168.10	173.00
Municipal property	3,797.46	3,257.01	4,258.16	4,454.47	3,791.52
Court fines	573.85	856.00	407.00	546.65	446.25
Insular loans					2,270.44
Miscellaneous	181.02	157.40	458.89	509.13	1,215.70
Total receipts during year	21,188.41	23,475.31	25,440.39	28,182.19	34,704.74
Total receipts, including balances on hand beginning of year	23,252.53	25,295.78	27,039.61	28,632.39	35,002.36
DISBURSEMENTS.					
Certificates of indebtedness	2,530.67	2,834.83	1,790.77	2,520.05	3,785.34
Administrative expenditures	4,026.33	4,210.68	4,939.38	5,526.49	5,665.72
Lighting	748.00	764.30	847.62	1,251.13	1,128.66
Public works	299.82	476.67	1,073.29	844.71	1,365.98
Maintenance productive properties	564.00	828.00	887.40	856.77	927.23
Charities	2,358.90	2,420.84	2,887.12	2,877.45	3,713.40
Public health	2,946.00	3,322.67	3,851.13	4,381.65	4,608.35
Education	3,124.37	3,245.63	5,361.08	5,255.91	7,014.37
Courts and penal institutions	1,494.07	1,582.27	1,528.66	1,565.88	1,717.58
Road funds	1,270.61	1,697.39	1,119.58	1,936.94	1,195.68
Traveling expenses	460.00	217.77	383.20	91.63	108.30
Civil register	636.00	946.12	674.44	709.72	786.57
Miscellaneous	973.29	1,149.39	1,245.74	516.44	1,020.49
Total disbursements during year	21,432.06	23,696.56	26,589.41	28,334.77	33,037.67
Balances on hand end of year	1,820.47	1,599.22	450.20	297.62	1,964.69

ross receipts and disbursements of municipalities, by items, for fiscal years ending June 30, 1903, 1904, 1905, 1906, and 1907—Continued.

ISABELA.

Item.	Fiscal year ending June 30—				
	1903.	1904.	1905.	1906.	1907.
ish on hand beginning of year	.....	$284.86	$401.53	$56.43	$23.83
RECEIPTS.					
neral property tax	$1,675.00	2,141.86	4,344.56	5,142.20	6,981.88
hool tax	304.88	429.87	482.31	579.75	784.18
cise tax (municipal quota)	2,551.14	1,628.77	330.26	.....	.....
xes levied prior to July 1, 1901	80.15	.....	.....	.....	.....
dustrial and commercial license taxes	1,344.48	1,630.00	1,679.68	1,685.45	2,357.32
censes, permits, and certificates	414.85	324.00	128.56	142.79	76.30
unicipal property	279.85	364.54	473.94	533.57	550.95
urt fines	378.46	365.21	128.67	178.62	177.18
scellaneous	10.00	.....	4.18	11.00	151.56
Total receipts during year	7,038.81	6,884.25	7,572.16	8,273.38	11,079.37
Total receipts, including balances on hand beginning of year	7,038.81	7,169.11	7,973.69	8,329.81	11,103.20
DISBURSEMENTS.					
rtificates of indebtedness	193.75	353.35	395.37	431.71	443.27
lministrative expenditures	1,949.75	1,792.64	2,151.57	2,703.85	2,097.72
ghting	102.31	92.38	138.32	255.60	432.44
iblic works	24.36	41.78	90.89	233.18	428.73
aintenance productive properties	153.63	204.95	135.00	195.00	163.75
arities	463.93	360.15	463.00	537.00	694.00
iblic health	691.34	656.50	794.70	1,055.60	1,352.88
ucation	1,349.97	1,455.95	1,611.27	1,619.44	2,161.11
urts and penal institutions	1,123.61	1,136.00	1,015.02	606.68	751.96
ad funds	52.91	312.02	779.22	411.13	878.08
aveling expenses	333.25	55.00	64.25	60.00	58.00
ril register	215.47	199.16	128.56	31.79	229.36
scellaneous	99.67	107.70	150.09	165.00	489.21
Total disbursements during year	6,753.95	6,767.58	7,917.26	8,305.98	10,180.51
lances on hand end of year	284.86	401.53	56.43	23.83	922.69

JUANA DIAZ.

sh on hand beginning of year	.....	$6.52	$57.16	$3.92	$4,867.80
RECEIPTS.					
neral property tax	$10,296.03	14,356.89	17,656.52	23,970.79	26,582.21
hool tax	.....	1,854.54	1,922.67	2,612.99	2,957.97
cise tax (municipal quota)	4,775.13	1,802.79	618.83	.....	.....
xes levied prior to July 1, 1901	1,465.89	480.17	16.16	.....	.....
lustrial and commercial license taxes	.....	1,245.75	1,465.50	2.50	2,634.03
enses, permits, and certificates	331.50	1,392.19	932.50	162.75	77.00
unicipal property	1,029.16	697.21	1,178.48	1,770.92	1,533.81
urt fines	957.95	844.05	446.60	97.65	309.89
ular loans	.....	.....	.....	6,000.00	.....
scellaneous	269.92	86.75	306.98	189.01	3,564.09
Total receipts during year	19,125.58	22,760.34	24,544.24	34,806.61	37,659.00
Total receipts, including balances on hand at beginning of year	19,125.58	22,766.86	24,601.40	34,810.53	42,526.80

Gross receipts and disbursements of municipalities, by items, for fiscal years ending June 30, 1903, 1904, 1905, 1906, and 1907—Continued.

JUANA DIAZ—Continued.

Item.	Fiscal year ending June 30—				
	1903.	1904.	1905.	1906.	1907.
DISBURSEMENTS.					
Insular loans, repayment, principal and interest					$3,177.77
Administrative expenditures	$3,084.60	$3,444.40	$3,882.97	$3,912.17	5,325.33
Police department	60.00				
Fire department			24.48		
Lighting	583.09	505.36	475.90	1,173.83	841.55
Public works	1,660.39	847.46	3,314.98	1,141.14	332.90
Maintenance productive properties	264.33	358.81	344.45	328.29	548.50
Charities	3,682.73	3,791.49	3,304.36	6,114.41	4,785.86
Public health	1,659.84	1,624.25	1,885.50	2,604.39	2,206.82
Education	3,662.90	6,176.71	6,913.86	9,394.26	8,621.09
Courts and penal institutions	1,466.20	1,393.86	1,429.30	1,199.52	1,539.80
Road funds		3,296.27	1,900.84	2,262.10	2,403.22
Traveling expenses	1,062.55	241.45	262.75	211.50	220.85
Civil register	500.00	523.00	222.00	307.00	679.00
Miscellaneous	1,432.43	506.64	636.09	1,294.12	514.00
Total disbursements during year	19,119.06	22,709.70	24,597.48	29,942.73	31,198.69
Balances on hand end of year	6.52	57.16	3.92	4,867.80	11,330.11

JUNCOS.

Cash on hand beginning of year					$1,013.45
RECEIPTS.					
General property tax				$4,979.96	7,333.03
School tax				569.95	855.74
Industrial and commercial license taxes				1,340.16	2,319.37
Licenses, permits, and certificates				119.25	348.00
Municipal property				1,576.50	2,452.89
Court fines				668.45	888.98
Miscellaneous				9.34	113.38
Total receipts during year				9,263.61	14,311.39
Total receipts, including balances on hand beginning of year				9,263.61	15,324.84
DISBURSEMENTS.					
Certificates of indebtedness				28.00	62.87
Administrative expenditures				1,407.69	1,809.26
Lighting				295.00	815.20
Public works				1,672.79	999.80
Maintenance productive properties				312.00	396.00
Charities				813.13	1,037.64
Public health				910.90	1,314.34
Education				1,565.96	2,440.01
Courts and penal institutions				677.27	1,065.46
Road funds				398.39	149.48
Traveling expenses				90.75	100.00
Miscellaneous				78.28	277.20
Total disbursements during year				8,250.16	10,467.26
Balances on hand end of year				1,013.45	4,857.58

Gross receipts and disbursements of municipalities, by items, for fiscal years ending June 30, 1903, 1904, 1905, 1906, and 1907—Continued.

LAJAS.

Item.	Fiscal year ending June 30—				
	1903.	1904.	1905.	1906.	1907.
Cash on hand beginning of year	.....	$733.44	$57.96	$225.32	$2,430.26
RECEIPTS.					
General property tax	$3,623.32	3,421.87	7,568.82	10,960.92	11,047.78
School tax	.....	566.63	857.36	1,276.34	1,224.40
Excise tax (municipal quota)	1,506.05	961.53	194.97	.....	.....
Industrial and commercial license taxes	798.50	1,041.00	834.00	596.00	584.26
Licenses, permits, and certificates	570.25	454.19	323.60	113.45	43.50
Municipal property	606.25	148.23	435.32	475.00	528.83
Court fines	204.10	193.27	174.58	176.49	112.20
Insular loans	.....	.....	.....	.....	6,000.00
Miscellaneous	35.60	214.40	168.71	.....	42.36
Total receipts during year	7,344.07	7,001.12	10,557.36	13,598.20	19,583.33
Total receipts, including balances on hand beginning of year	7,344.07	7,734.56	10,615.32	13,823.52	22,013.59
DISBURSEMENTS.					
Certificates of indebtedness	.....	217.66	111.56	116.64	119.77
Administrative expenditures	2,726.95	2,434.36	3,265.10	3,447.80	2,834.96
Lighting	137.37	64.45	59.88	120.00	236.15
Public works	514.84	265.33	93.88	877.49	1,660.54
Maintenance productive properties	72.00	95.00	108.00	96.00	96.00
Charities	483.04	488.01	457.97	660.00	825.19
Public health	350.00	563.54	1,394.07	869.75	806.41
Education	1,108.36	1,710.50	2,686.21	3,620.36	3,286.78
Courts and penal institutions	711.34	897.21	959.03	306.47	740.00
Road funds	.....	685.80	696.51	876.90	2,053.24
Traveling expenses	186.25	80.00	117.81	149.36	144.00
Civil register	235.91	114.84	160.00	.....	.....
Miscellaneous	84.57	59.90	279.98	252.49	312.63
Total disbursements during year	6,610.63	7,676.60	10,390.00	11,393.26	13,115.67
Balances on hand end of year	733.44	57.96	225.32	2,430.26	8,897.92

LARES.

Cash on hand beginning of year	$1,811.15	$1,459.43	$2,717.11	$1,903.03	$4,014.93
RECEIPTS.					
General property tax	6,223.17	9,661.85	12,720.92	12,547.13	17,909.00
School tax	.....	.....	868.30	1,294.01	1,973.37
Excise tax (municipal quota)	3,578.41	2,284.62	463.25	.....	.....
Taxes levied prior to July 1, 1901	167.47	1,288.56	20.33	.....	.....
Industrial and commercial license taxes	395.00	520.50	802.00	721.50	1,300.43
Licenses, permits, and certificates	833.50	611.08	240.20	62.40	28.60
Municipal property	884.20	1,115,51	987.99	994.03	1,358.47
Court fines	382.08	280.40	203.78	92.85	69.65
Insular loans	.....	.....	.....	12,000.00	.....
Miscellaneous	.....	18.00	10.86	59.25	485.70
Total receipts during year	12,463.83	15,780.52	16,317.63	27,771.17	23,125.22
Total receipts, including balances on hand beginning of year	14,274.98	17,239.95	19,034.74	29,674.20	27,140.15

Gross receipts and disbursements of municipalities, by items, for fiscal years ending June 30, 1903, 1904, 1905, 1906, and 1907—Continued.

LARES—Continued.

Item.	Fiscal year ending June 30—				
	1903.	1904.	1905.	1906.	1907.
DISBURSEMENTS.					
Insular loans repayment, principal and interest					$2,810.00
Administrative expenditures	$3,998.03	$3,948.05	$3,974.93	$4,126.58	3,416.57
Lighting	289.55	305.00	276.32	297.80	239.38
Public works	329.97	409.24	841.42	9,522.18	4,223.00
Maintenance productive properties	96.00	120.00	120.00	115.00	113.00
Charities	1,820.41	1,850.00	1,899.87	2,316.50	1,636.20
Public health	2,409.04	2,816.81	2,316.00	2,152.31	963.67
Education	2,094.00	1,587.83	4,508.39	4,318.87	5,693.23
Courts and penal institutions	1,049.92	1,106.14	799.86	986.38	818.20
Road funds		1,787.77	1,556.75	1,003.73	1,579.94
Traveling expenses	198.32	50.00			
Civil register	334.00	342.00	359.00	347.50	348.50
Miscellaneous	196.31	200.00	479.17	472.42	186.62
Total disbursements during year	12,815.55	14,522.84	17,131.71	25,659.27	22,029.30
Balances on hand end of year	1,459.43	2,717.11	1,903.03	4,014.93	5,110.85

LAS MARIAS.

Cash on hand beginning of year	$907.33	$26.89	$5.11	$13.12	$167.86
RECEIPTS.					
General property tax	3,071.49	6,355.83	7,162.32	16,458.29	15,191.84
School tax		402.19	756.95	1,327.66	1,030.84
Excise tax (municipal quota)	1,932.71	1,233.92	250.20		
Taxes levied prior to July 1, 1901	442.30	231.58			
Industrial and commercial license taxes		257.50	232.50	230.00	520.35
Licenses, permits, and certificates	147.75	21.00	10.90	38.10	11.70
Municipal property	268.50		40.24	17.00	52.12
Court fines	87.83	313.85	268.75	102.50	280.60
Miscellaneous	2.82		68.45	25.00	402.50
Total receipts during year	5,953.40	8,815.87	8,790.31	18,198.55	17,489.95
Total receipts, including balances on hand beginning of year	6,860.73	8,842.76	8,795.42	18,211.67	17,657.81
DISBURSEMENTS.					
Certificates of indebtedness		178.67	176.42	191.23	196.35
Administrative expenditures	1,909.57	2,546.65	2,688.56	4,048.73	2,996.39
Lighting	118.59	103.54	172.74	191.40	176.68
Public works	30.56	333.10	213.00	538.81	191.42
Maintenance productive properties	182.66	116.50	103.50	467.00	552.00
Charities	744.74	538.36	630.18	1,298.20	1,532.81
Public health	601.11	694.24	299.60	2,097.19	1,502.10
Education	1,050.79	1,332.95	2,509.80	4,657.99	5,724.02
Courts and penal institutions	634.66	908.53	645.45	1,321.99	795.12
Road funds	100.00	1,005.67	626.28	1,682.84	1,197.57
Traveling expenses	305.95	92.00	115.59	98.00	115.97
Civil register	176.50	322.00	144.50	606.50	212.17
Miscellaneous	978.71	665.44	396.68	843.93	927.20
Total disbursements during year	6,833.84	8,837.65	8,782.30	18,043.81	16,119.80
Balances on hand end of year	26.89	5.11	13.12	167.86	1,538.01

ecsipts and disbursements of municipalities, by items, for fiscal years ending June 30, 1903, 1904, 1905, 1906, and 1907—Continued.

LOIZA.

Item.	Fiscal year ending June 30—				
	1903.	1904.	1905.	1906.	1907.
hand beginning of year					$2,959.64
RECEIPTS.					
property tax				$10,188.79	13,039.02
al and commercial license taxes				226.50	341.50
, permits, and certificates				61.60	88.30
al property				1,185.32	1,027.32
nes				136.91	244.65
neous					98.63
tal receipts during year				11,799.12	14,839.42
tal receipts, including balances on hand beginning of year				11,799.12	17,799.06
DISBURSEMENTS.					
strative expenditures				1,506.16	1,950.96
f				258.63	298.17
orks				1,256.30	2,211.83
ance productive properties				631.70	1,086.00
s				659.94	852.87
ealth				863.30	1,530.00
on				1,854.30	2,547.31
nd penal institutions				327.25	692.44
nds				636.52	325.12
g expenses				177.65	147.38
ister				284.00	
neous				383.73	364.80
tal disbursements during year				8,839.48	12,006.88
s on hand end of year				2,959.64	5,792.18

MANATI.

hand beginning of year		$1,201.27	$314.33	$70.55	$26.19
RECEIPTS.					
property tax	$7,378.37	8,329.51	13,663.26	16,018.96	20,818.89
ax	1,419.39	1,695.19	1,530.08	1,856.94	2,411.26
ax (municipal quota)	4,000.46	2,554.06	517.88		
vied prior to July 1, 1901	453.30	578.49	609.64	152.96	
al and commercial license taxes	2,019.00	1,812.00	1,679.00	2,501.00	3,845.94
, permits, and certificates	1,887.00	297.70	283.61	177.19	142.54
al property	305.50	2,519.60	3,099.04	3,098.70	3,038.73
nes	372.11	455.78	653.18	551.52	583.26
oans					7,000.00
neous	19.36	31.15	207.22	245.10	399.81
tal receipts during year	17,854.49	18,273.48	22,242.91	24,602.37	38,240.43
tal receipts, including balances on hand beginning of year	17,854.49	19,474.75	22,557.24	24,672.92	38,266.62
DISBURSEMENTS.					
tes of indebtedness		451.27	461.92	476.82	489.58
loans repayment, principal and t					3,616.41
strative expenditures	3,653.63	3,216.41	4,507.59	5,490.09	5,350.00
spartment	82.50				
artment	233.40	142.51	180.47	144.82	165.40
f	801.26	635.93	689.67	779.89	1,151.95
orks	1,052.61	1,119.23	589.46	650.00	508.98
ance productive properties	123.60	144.55	213.88	382.75	287.72
s	2,721.08	2,955.09	4,066.79	3,303.08	5,070.82
ealth	2,032.39	1,769.04	2,805.60	3,207.46	3,367.70
on	3,916.71	3,985.80	5,098.59	6,400.71	8,297.52
nd penal institutions	1,008.84	942.65	1,490.02	1,552.41	2,471.49
nds		2,931.89	1,213.33	1,318.64	879.91
g expenses	337.30	386.04	505.00	212.00	295.00
ister	293.85	242.00	390.00	158.71	429.29
neous	396.05	238.01	184.37	569.45	476.22
otal disbursements during year	16,653.22	19,160.42	22,486.69	24,646.73	32,857.99
s on hand end of year	1,201.27	314.33	70.55	26.19	5,408.63

Gross receipts and disbursements of municipalities, by items, for fiscal years ending June 30, 1903, 1904, 1905, 1906, and 1907—Continued.

MARICAO.

Item.	Fiscal year ending June 30—				
	1903.	1904.	1905.	1906.	1907.
Cash on hand beginning of year	$10.14	$35.45	$69.84	$11.32	$34.08
RECEIPTS.					
General property tax	3,821.48	5,733.57	8,606.37	8,751.22	12,121.42
School tax	584.97	867.66	1,040.20	962.04	1,439.76
Excise tax (municipal quota)	1,424.29	909.34	184.39	.....	.....
Taxes levied prior to July 1, 1901	482.20	234.91	64.41	.....	.....
Industrial and commercial license taxes	14.00	415.00	.....	224.00	275.00
Licenses, permits, and certificates	191.50	151.40	94.50	21.00	84.00
Municipal property	90.60	159.19	284.04	324.75	386.51
Court fines	107.00	177.00	56.15	91.00	135.59
Insular loans	.....	.....	.....	.....	7,000.00
Miscellaneous	2.00	.....	.....	.....	24.44
Total receipts during year	6,718.04	8,648.07	10,330.06	10,374.01	21,466.63
Total receipts including balances on hand beginning of year	6,728.18	8,683.52	10,399.90	10,385.33	21,500.71
DISBURSEMENTS.					
Certificates of indebtedness	624.54	236.76	.....	9.18	12.65
Insular loans repayment, principal and interest	.....	.....	.....	.....	1,889.41
Administrative expenditures	1,851.11	2,492.16	2,874.51	2,907.60	2,182.08
Lighting	191.45	250.50	344.00	252.49	292.08
Public works	277.30	62.90	300.00	600.00	323.26
Maintenance productive properties	94.85	146.40	290.98	161.02	526.08
Charities	314.90	445.24	735.88	700.18	539.58
Public health	641.30	890.96	767.69	882.82	1,560.09
Education	1,325.74	1,816.30	3,190.18	2,736.73	3,878.20
Courts and penal institutions	896.13	1,145.25	812.91	631.03	771.06
Road funds	55.87	642.02	686.89	1,269.21	964.15
Traveling expenses	187.15	90.00	43.05	6.50	33.70
Civil register	97.50	198.10	60.00	55.01	.....
Miscellaneous	134.89	197.09	282.49	139.48	164.35
Total disbursements during year	6,692.73	8,613.68	10,388.58	10,351.25	12,837.17
Balances on hand end of year	35.45	69.84	11.32	34.08	8,663.54

MAUNABO.

Item.	1903.	1904.	1905.	1906.	1907.
Cash on hand beginning of year	.....	.....	.....	.....	$185.04
RECEIPTS.					
General property tax	.....	.....	.....	$3,874.79	4,226.79
School tax	.....	.....	.....	455.73	488.17
Industrial and commercial license taxes	.....	.....	.....	493.00	963.98
Licenses, permits, and certificates	.....	.....	.....	167.00	10.00
Municipal property	.....	.....	.....	1,134.47	865.92
Court fines	.....	.....	.....	140.20	114.30
Miscellaneous	.....	.....	.....	151.50	55.20
Total receipts during year	.....	.....	.....	6,416.69	6,724.36
Total receipts including balances on hand beginning of year	.....	.....	.....	6,416.69	6,909.40
DISBURSEMENTS.					
Administrative expenditures	.....	.....	.....	1,307.55	1,503.60
Lighting	.....	.....	.....	243.65	100.00
Public works	.....	.....	.....	789.00	729.95
Maintenance productive properties	.....	.....	.....	120.00	146.00
Charities	.....	.....	.....	792.00	1,014.56
Public health	.....	.....	.....	835.00	760.00
Education	.....	.....	.....	1,230.69	1,432.47
Courts and penal institutions	.....	.....	.....	464.00	543.42
Road funds	.....	.....	.....	309.97	435.05
Traveling expenses	.....	.....	.....	39.00	30.00
Miscellaneous	.....	.....	.....	100.79	117.14
Total disbursements during year	.....	.....	.....	6,231.65	6,812.19
Balances on hand end of year	.....	.....	.....	185.04	97.21

Gross receipts and disbursements of municipalities, by items, for fiscal years ending June 30, 1903, 1904, 1905, 1906, and 1907—Continued.

MAYAGUEZ.

Item.	Fiscal year ending June 30—				
	1903.	1904.	1905.	1906.	1907.
Cash on hand beginning of year	$172,982.80	$116,598.23	$119,015.59	$119,803.85	$123,736.44
RECEIPTS.					
General property tax	15,914.79	18,753.58	32,761.87	46,679.93	54,689.79
Bond redemption tax	17,911.06	22,187.29	27,728.72	35,453.14	43,228.77
Excise tax (municipal quota)	6,668.30	4,257.32	863.26	.....	.....
Taxes levied prior to July 1, 1901	54.14	282.06	95.74	.....	.....
Industrial and commercial license taxes	11,432.25	12,585.12	8,613.50	9,190.50	9,271.45
Licenses, permits, and certificates	736.40	1,206.69	1,041.85	1,354.37	870.35
Municipal property	22,665.82	20,434.83	17,881.73	19,995.42	19,143.83
Court fines	1,260.37	1,939.90	1,997.53	2,068.77	1,400.60
Interest on deposits	.....	.....	.....	.....	981.30
Insular loans	.....	.....	12,000.00	.....	1,400.00
Miscellaneous	3,439.81	2,196.30	357.17	575.20	752.40
Total receipts during year	80,082.94	83,843.09	103,341.37	115,317.33	131,738.49
Total receipts including balances on hand beginning of year	253,065.74	200,441.32	222,356.96	235,121.18	255,474.93
DISBURSEMENTS.					
Bonded indebtedness, interest	18,000.00	12,000.00	6,000.00	18,000.00	12,000.00
Bonded indebtedness, sinking fund	10,000.00	.....	2,000.00	10,000.00	10,000.00
Insular loans repayment, principal and interest	.....	.....	.....	2,760.00	2,726.67
Administrative expenditures	9,111.89	10,540.44	9,950.95	9,626.97	9,765.09
Police department	9,395.21	1,282.70	.....	.....	.....
Fire department	2,542.65	2,347.47	2,200.00	2,214.76	2,221.54
Lighting	3,463.78	2,895.00	15,335.12	14,399.86	9,806.08
Public works	33,277.61	9,403.76	6,520.15	6,718.38	7,186.03
Maintenance productive properties	1,436.25	2,094.13	2,513.57	4,268.67	4,308.74
Charities	10,251.16	14,885.86	12,523.66	14,080.61	17,297.22
Public health	4,729.26	7,126.57	7,469.54	8,032.52	6,904.84
Education	6,529.70	6,831.42	10,247.77	11,125.69	13,021.18
Courts and penal institutions	1,895.88	3,228.56	3,750.88	3,611.71	5,976.18
Road funds	15,388.50	2,191.99	2,663.96	3,969.06	2,501.70
Traveling expenses	516.89	774.81	697.97	426.36	884.20
Civil register	294.00	428.42	321.17	465.00	518.11
Miscellaneous	9,634.73	5,394.60	2,358.37	1,685.15	3,944.31
Total disbursements during year	136,467.51	81,425.73	102,553.11	111,384.74	109,061.89
Balances on hand end of year	116,598.23	119,015.59	119,803.85	123,736.44	146,413.04

MOCA.

Cash on hand beginning of year	.....	.....	.....	.....	$760.49
RECEIPTS.					
General property tax	.....	.....	.....	$4,435.11	5,513.15
School tax	.....	.....	.....	473.00	604.47
Industrial and commercial license taxes	.....	.....	.....	306.00	641.97
Licenses, permits, and certificates	.....	.....	.....	63.15	112.80
Municipal property	.....	.....	.....	160.12	160.52
Court fines	.....	.....	.....	146.95	117.85
Miscellaneous	.....	.....	.....	.....	53.38
Total receipts during year	.....	.....	.....	5,584.33	7,204.14
Total receipts including balances on hand beginning of year	.....	.....	.....	5,584.33	7,964.63

Gross receipts and disbursements of municipalities, by items, for fiscal years ending June 30, 1903, 1904, 1905, 1906, and 1907—Continued.

MOCA—Continued.

Item.	Fiscal year ending June 30—				
	1903.	1904.	1905.	1906.	1907.
DISBURSEMENTS.					
Certificates of indebtedness				$598.73	$614.77
Administrative expenditures				977.38	1,098.44
Lighting				215.25	71.48
Public works				134.80	648.29
Maintenance productive properties				60.00	185.00
Charities				224.26	182.00
Public health				460.10	555.48
Education				1,360.04	1,811.95
Courts and penal institutions				371.16	457.78
Road funds				354.81	
Traveling expenses					9.00
Miscellaneous				67.31	264.38
Total disbursements during year				4,823.84	5,757.47
Balances on hand end of year				760.49	2,267.16

MOROVIS.

Cash on hand beginning of year		$0.25		$4.25	$108.64
RECEIPTS.					
General property tax	$2,024.90	2,281.53	$2,218.64	5,109.85	4,499.78
School tax		225.61	172.81	413.45	497.65
Excise tax (municipal quota)	1,937.86	1,237.21	250.88		
Taxes levied prior to July 1, 1901	40.46		91.62		
Industrial and commercial license taxes	151.00	277.25	307.34	485.50	900.00
Licenses, permits, and certificates	138.30	66.50	154.00	126.15	32.85
Municipal property	298.50	301.10	370.20	523.66	498.48
Court fines	118.80	82.87	33.15	64.10	229.70
Insular loans					4,000.00
Miscellaneous	26.05	92.01	29.70	25.75	30.00
Total receipts during year	4,735.87	4,564.08	3,628.34	6,748.46	10,562.86
Total receipts including balances on hand beginning of year	4,735.87	4,564.33	3,628.34	6,752.71	10,671.52
DISBURSEMENTS.					
Certificates of indebtedness	186.38	257.55	258.37	270.19	284.56
Insular loans repayment, principal and interest					612.02
Administrative expenditures	1,088.84	701.08	563.40	1,548.70	2,008.29
Lighting	71.38	68.73	58.18	92.65	128.31
Public works	109.35	69.80	201.10	54.48	912.67
Maintenance productive properties	49.06	40.20	17.02	80.15	136.77
Charities	264.20	284.17	239.64	249.02	515.23
Public health	667.24	756.81	543.45	1,476.79	2,062.06
Education	727.09	768.71	774.21	1,455.68	1,406.56
Courts and penal institutions	954.17	974.40	499.86	730.55	1,177.83
Road funds	312.70	443.48	181.12	395.54	245.70
Traveling expenses	60.00	22.15	28.25	23.73	43.00
Civil register	144.89	88.48	71.84	220.72	325.44
Miscellaneous	100.32	88.77	187.65	45.87	109.86
Total disbursements during year	4,735.62	4,564.33	3,624.09	6,644.07	9,968.23
Balances on hand end of year	.25		4.25	108.64	703.29

Gross receipts and disbursements of municipalities, by items, for fiscal years ending June 30, 1903, 1904, 1905, 1906, and 1907—Continued.

NAGUABO.

Item.	Fiscal year ending June 30—				
	1903.	1904.	1905.	1906.	1907.
Cash on hand beginning of year	$292.55	$184.32	$21.46	$236.92	$1,333.64
RECEIPTS.					
General property tax	3,981.35	4,578.78	7,284.92	7,974.34	10,788.09
School tax					1,228.56
Excise tax (municipal quota)	1,854.51	1,189.51	241.19		
Taxes levied prior to July 1, 1901		10.41			
Industrial and commercial license taxes	306.25	647.00	581.50	566.75	1,121.25
Licenses permits, and certificates	1,098.11	764.31	167.25	223.25	41.75
Municipal property	156.22	62.50	1,268.25	1,971.12	2,617.04
Court fines	350.80	183.50	59.00	73.20	128.34
Insular loans				3,000.00	
Miscellaneous	32.05	9.15	43.25	522.30	64.25
Total receipts during year	7,779.29	7,445.16	9,645.36	14,330.96	15,989.28
Total receipts including balances on hand beginning of year	8,071.84	7,629.48	9,666.82	14,567.88	17,322.92
DISBURSEMENTS.					
Certificates of indebtedness	8.64	139.19	71.74	118.18	
Insular loans repayment, principal and interest				690.00	636.08
Administrative expenditures	2,307.82	1,323.93	1,950.56	2,518.85	3,114.96
Lighting	78.19	349.29	405.36	350.00	471.93
Public works	132.95	339.01	470.23	3,800.72	738.10
Maintenance productive properties	212.48	126.02	281.50	310.00	727.17
Charities	758.90	970.51	1,125.66	1,407.51	1,836.79
Public health	917.91	941.30	1,110.00	1,045.75	1,722.29
Education	1,218.68	879.42	2,149.47	1,631.37	3,347.08
Courts and penal institutions	1,042.77	925.01	880.29	343.20	314.85
Road funds	642.54	971.30	665.85	632.59	550.28
Traveling expenses	275.00	193.25	147.08	35.00	49.22
Civil register	269.79	216.20	54.01	20.00	
Miscellaneous	21.85	233.59	118.15	331.07	570.49
Total disbursements during year	7,887.52	7,608.02	9,429.90	13,234.24	14,079.24
Balances on hand end of year	184.32	21.46	236.92	1,333.64	3,243.68

NARANJITO.

Cash on hand beginning of year					$207.45
RECEIPTS.					
General property tax				$1,908.50	1,830.29
School tax				221.69	220.63
Industrial and commercial license taxes				361.00	495.50
Licenses, permits, and certificates				166.00	109.25
Municipal property				299.99	274.61
Court fines				80.71	57.85
Miscellaneous				36.02	25.37
Total receipts during year				3,073.91	3,013.50
Total receipts including balances on hand beginning of year				3,073.91	3,220.95
DISBURSEMENTS.					
Administrative expenditures				1,031.58	752.96
Lighting				20.00	54.79
Public works				20.00	91.40
Maintenance productive properties				36.00	24.00
Charities				187.95	302.00
Public health				480.00	360.00
Education				594.14	584.73
Courts and penal institutions				248.93	441.12
Road funds				148.97	41.42
Traveling expenses				20.00	30.75
Miscellaneous				78.89	98.89
Total disbursements during year				2,866.46	2,882.06
Balances on hand end of year				207.45	338.89

Item.	Fiscal year ending June 30—				
		904.	1905.	1906.	1907.
Cash on hand beginning of year		$76.25	$0.74	$4.82	$3,694.44
RECEIPTS.					
General property tax	1	179.52	4,751.22	7,208.52	7,495.73
School tax		415.92	44.69	88.33	8.13
Excise tax (municipal quota)	1	221.23	247.63		
Taxes levied prior to July 1, 1901		60.52	4.95		
Industrial and commercial license ta	1	680.50	891.00	918.50	1,341.46
Licenses, permits, and certificates		466.24	194.50	358.00	35.50
Municipal property		376.18	735.71	1,239.31	935.74
Court fines		299.85	282.25	214.40	221.90
Insular loans				2,000.00	
Miscellaneous			65.45		63.24
Total receipts during year	7	699.96	7,217.40	12,027.06	10,201.70
Total receipts including balances on hand beginning of year	7	776.21	7,218.14	12,031.88	13,896.14
DISBURSEMENTS.					
Certificates of indebtedness		189.38	206.62	215.76	221.54
Insular loans repayment, principal and interest					466.64
Administrative expenditures	1,552.22	1 605.00	2,012.03	2,235.00	2,079.91
Lighting	199.82	200.00	183.20	210.00	216.84
Public works	417.33	77.21	79.93	562.68	1,223.53
Maintenance productive properties	235.90	250.87	200.42	389.77	443.03
Charities	876.80	450.78	799.86	842.51	764.72
Public health	986.03	894.96	944.01	956.48	1,497.09
Education	1,135.25	721.72	1,467.84	1,538.68	1,732.01
Courts and penal institutions	1,328.24	1 025.30	851.50	646.80	707.15
Road funds		973.45	374.91	571.10	606.34
Traveling expenses	223.82	50.25	58.00	50.00	60.00
Civil register	252.00	242.00	10.00		
Miscellaneous	122.05	94.55	25.00	118.66	374.00
Total disbursements during year	7,329.46	6,775.47	7,213.32	8,337.44	10,392.80
Balances on hand end of year	76.25	.74	4.82	3,694.44	3,503.34

PEÑUELAS.

Cash on hand beginning of year					$1,335.20
RECEIPTS.					
General property tax				$6,080.93	7,050.43
School tax				523.97	714.89
Industrial and commercial license taxes				532.92	498.40
Licenses, permits, and certificates				112.78	41.25
Municipal property				140.36	228.43
Court fines				207.64	205.52
Miscellaneous				142.25	193.45
Total receipts during year				7,740.85	8,932.37
Total receipts including balances on hand beginning of year				7,740.85	10,267.51
DISBURSEMENTS.					
Administrative expenditures				1,286.78	2,105.32
Lighting				183.28	216.72
Public works					1,349.89
Maintenance productive properties				120.00	160.00
Charities				455.00	743.83
Public health				947.29	647.95
Education				1,740.07	2,141.21
Courts and penal institutions				530.00	840.00
Road funds				986.49	1,417.45
Traveling expenses				50.00	142.65
Miscellaneous				106.74	366.77
Total disbursements during year				6 405.65	10,131.79
Balances on hand end of year				1 335.20	135.78

Gross receipts and disbursements of municipalities, by items, for fiscal years ending June 30, 1903, 1904, 1905, 1906, and 1907—Continued.

PONCE.

Item.	Fiscal year ending June 30—				
	1903.	1904.	1905.	1906.	1907.
Cash on hand beginning of year	$196,397.35	$114,480.16	$80,567.98	$75,022.24	$62,595.65
RECEIPTS.					
General property tax	56,949.31	60,541.30	104,418.72	89,431.47	94,168.64
Bond redemption tax	27,418.96	19,208.96	24,830.29	28,352.57	27,740.88
Excise tax (municipal quota)	13,219.37	8,439.81	1,711.26	.....	.....
Taxes levied prior to July 1, 1901	1,511.64	163.17	.....	.....	.....
Industrial and commercial license taxes	23,112.56	17,485.35	16,788.63	15,036.20	18,562.36
Licenses, permits, and certificates	1,250.75	4,990.86	3,166.35	2,356.82	985.56
Municipal property	26,093.08	28,883.64	33,867.07	29,539.44	28,521.49
Court fines	3,094.53	2,960.30	1,611.41	1,289.26	809.96
Interest on deposits	.....	.....	12,344.33	634.00	529.59
Insular loans	.....	.....	35,000.00	.....	.....
Miscellaneous	3,592.13	3,031.71	1,719.14	786.55	1,172.70
Total receipts during year	156,242.33	145,705.10	235,457.20	167,426.35	172,491.18
Total receipts including balances on hand beginning of year	352,639.68	260,185.26	316,025.18	242,448.59	235,086.83
DISBURSEMENTS.					
Bonded indebtedness, interest	6,000.00	18,000.00	12,000.00	12,000.00	12,000.00
Bonded indebtedness, sinking fund	10,000.00	.....	20,000.00	10,000.00	10,000.00
Certificates of indebtedness	6,448.00	14.98	.....	.....	.....
Indebtedness annexed municipalities	985.37	1,522.94	1,059.49	.....	.....
Insular loans repayment, principal and interest	.....	.....	6,708.80	8,992.58	7,383.48
Administrative expenditures	30,083.34	14,401.50	23,889.97	16,362.86	21,602.78
Police department	32,969.69	20,508.87	6,512.49	.....	.....
Fire department	4,957.95	4,011.20	4,067.34	5,338.51	5,000.00
Lighting	31,342.69	5,129.52	27,636.36	16,197.07	17,864.78
Public works	13,974.32	41,644.04	28,433.10	27,893.65	11,931.13
Maintenance productive properties	4,587.57	3,828.12	5,605.09	8,288.62	11,522.21
Charities	23,546.38	20,079.73	20,510.03	17,115.57	25,708.85
Public health	21,468.98	15,434.44	21,544.85	15,809.88	19,441.09
Education	32,355.26	16,064.31	32,428.78	21,031.33	21,598.53
Courts and penal institutions	7,180.92	5,169.12	5,045.24	4,478.83	4,469.45
Road funds	.....	8,910.01	8,354.80	7,531.01	6,603.28
Traveling expenses	2,905.01	1,762.70	2,436.13	1,448.90	1,293.97
Civil register	450.00	230.00	980.00	720.00	960.00
Miscellaneous	8,904.04	2,905.80	13,790.47	6,644.13	7,428.47
Total disbursements during year	238,159.52	179,617.28	241,002.94	179,852.94	184,808.02
Balances on hand end of year	114,480.16	80,567.98	75,022.24	62,595.65	50,278.81

QUEBRADILLAS.

Cash on hand beginning of year	.....	.....	.....	.....	$170.61
RECEIPTS.					
General property tax	.....	.....	.....	$2,313.59	2,654.33
School tax	.....	.....	.....	270.98	348.96
Industrial and commercial license taxes	.....	.....	.....	710.50	790.50
Licenses, permits, and certificates	.....	.....	.....	28.00	27.50
Municipal property	.....	.....	.....	254.62	436.79
Court fines	.....	.....	.....	112.80	119.40
Miscellaneous	.....	.....	.....	.....	230.97
Total receipts during year	.....	.....	.....	3,690.49	4,608.45
Total receipts including balances on hand beginning of year	.....	.....	.....	3,690.49	4,779.06

Gross receipts and disbursements of municipalities, by items, for fiscal years ending June 30, 1903, 1904, 1905, 1906, and 1907—Continued.

QUEBRADILLAS—Continued.

Item.	Fiscal year ending June 30—				
	1903.	1904.	1905.	1906.	1907.
DISBURSEMENTS.					
Certificates of indebtedness				$165.60	$170.04
Administrative expenditures				813.70	990.83
Lighting				84.00	94.46
Public works				19.15	38.97
Maintenance productive properties				36.00	24.00
Charities				250.00	257.79
Public health				579.00	531.90
Education				733.72	876.59
Courts and penal institutions				405.48	419.04
Road funds				185.09	95.40
Traveling expenses				20.50	9.35
Civil register				157.88	
Miscellaneous				69.76	105.00
Total disbursements during year				3,519.88	3,613.37
Balances on hand end of year				170.61	1,165.69

RINCON.

Cash on hand beginning of year					[illegible]
RECEIPTS.					
General property tax				[illegible]	[illegible]
School tax				[illegible]	[illegible]
Industrial and commercial license taxes				[illegible]	[illegible]
Licenses, permits, and certificates				[illegible]	[illegible]
Municipal property				[illegible]	[illegible]
Court fines				[illegible]	[illegible]
Insular loans				2,643.49	
Miscellaneous					[illegible]
Total receipts during year				5,932.09	4,067.55
Total receipts including balances on hand beginning of year				5,932.09	[illegible]
DISBURSEMENTS.					
Certificates of indebtedness				2,643.49	
Insular loans, repayment, principal and interest				607.99	[illegible]
Administrative expenditures				941.43	[illegible]
Lighting				72.00	[illegible]
Public works					27.49
Maintenance productive properties				60.00	[illegible]
Charities				117.01	127.16
Public health				324.60	[illegible]
Education				641.02	973.20
Courts and penal institutions				288.97	[illegible]
Road funds				161.35	21.88
Traveling expenses				9.58	12.27
Miscellaneous				43.95	79.18
Total disbursements during year				5,910.79	3,247.63
Balances on hand end of year				21.30	841.22

Gross receipts and disbursements of municipalities, by items, for fiscal years ending June 30, 1903, 1904, 1905, 1906, and 1907—Continued.

RIO GRANDE.

Item.	Fiscal year ending June 30—				
	1903.	1904.	1905.	1906.	1907.
Cash on hand beginning of year	$2,352.09	$403.59	$20.34	$7.54	$6.91
RECEIPTS.					
General property tax	9,012.33	10,327.49	16,741.81	8,304.86	9,128.97
Excise tax (municipal quota)	4,264.52	2,722.65	552.08	.....	.....
Taxes levied prior to July 1, 1901	64.74	544.93	10.84	.....	.....
Industrial and commercial license taxes	370.00	784.50	11.50	635.51	1,359.47
Licenses, permits, and certificates	1,321.70	1,649.94	297.20	218.75	62.50
Municipal property	970.48	1,180.60	2,759.03	2,022.13	1,444.89
Court fines	335.48	449.93	50.05	139.00	232.75
Miscellaneous	33.75	3.07	131.00	8.94	108.78
Total receipts during year	16,373.00	17,663.11	20,553.51	11,329.19	12,337.36
Total receipts, including balances on hand beginning of year	18,725.09	18,066.70	20,573.85	11,336.73	12,344.27
DISBURSEMENTS.					
Indebtedness annexed municipalities	.....	7.08	5.50	.....	.....
Administrative expenditures	3,159.74	3,220.35	3,110.35	2,061.47	2,169.10
Lighting	247.67	315.55	441.86	490.00	452.50
Public works	3,621.95	1,598.64	3,876.71	843.08	436.49
Maintenance productive properties	218.00	268.89	330.62	436.77	425.86
Charities	1,301.92	1,144.46	2,882.46	1,501.47	1,107.46
Public health	2,023.90	1,853.98	1,816.25	1,302.50	1,466.00
Education	4,447.66	5,272.90	5,321.08	3,293.06	2,240.65
Courts and penal institutions	1,222.52	1,336.88	653.85	537.39	966.44
Road funds	852.75	1,770.63	1,296.89	697.42	1,513.63
Traveling expenses	383.82	7.95	66.00	38.50	84.75
Civil register	226.25	287.75	63.50	14.00	32.00
Miscellaneous	615.32	961.30	701.24	114.16	191.35
Total disbursements during year	18,321.50	18,046.36	20,566.31	11,329.82	11,086.23
Balances on hand end of year	403.59	20.34	7.54	6.91	1,258.04

RIO PIEDRAS.

Item.	1903.	1904.	1905.	1906.	1907.
Cash on hand beginning of year	$42.72	$748.58	$512.81	$2,514.20	$4,641.86
RECEIPTS.					
General property tax	4,643.65	5,231.18	9,607.57	11,543.78	13,307.54
School tax	.....	823.55	990.82	1,159.85	1,525.89
Excise tax (municipal quota)	2,357.85	1,505.34	305.24	.....	.....
Taxes levied prior to July 1, 1901	273.37	18.20	.....	.....	.....
Industrial and commercial license taxes	1,784.10	2,479.00	1,593.00	1,208.50	2,494.33
Licenses, permits, and certificates	1,675.35	1,245.25	256.50	172.30	47.90
Municipal property	1,594.50	2,312.25	2,948.12	3,231.25	3,490.00
Court fines	1,259.73	896.01	430.10	923.10	962.30
Miscellaneous	60.00	179.50	124.45	100.60	284.57
Total receipts during year	13,648.55	14,690.28	16,255.80	18,339.38	22,112.53
Total receipts, including balances on hand beginning of year	13,691.27	15,438.86	16,768.61	20,853.58	26,754.39
DISBURSEMENTS.					
Administrative expenditures	2,596.12	2,934.12	2,772.95	2,968.37	3,333.58
Lighting	449.46	431.75	925.15	793.88	2,218.56
Public works	845.49	2,361.55	1,892.04	2,865.75	3,095.25
Maintenance productive properties	506.00	468.19	454.25	472.84	551.50
Charities	1,221.44	787.72	746.59	892.16	1,527.66
Public health	1,755.00	1,516.66	1,524.80	1,790.00	2,520.00
Education	2,193.32	3,301.17	3,497.15	3,540.94	4,603.09
Courts and penal institutions	1,239.90	1,176.30	789.98	773.33	840.00
Road funds	557.40	780.69	780.03	785.88	439.18
Traveling expenses	1,078.50	512.95	291.20	220.00	232.25
Civil register	260.00	240.00	154.00	240.00	300.00
Miscellaneous	240.06	414.95	426.27	868.57	1,288.82
Total disbursements during year	12,942.69	14,926.05	14,254.41	16,211.72	20,949.89
Balances on hand end of year	748.58	512.81	2,514.20	4,641.86	5,804.50

(...ars ending June

Item.	Fiscal year ending June 30—				
	1903.	1904.	1905.	1906.	1907.
Cash on hand beginning of year	$17.74	$34.78	$3.42	$52.15	$0.49
RECEIPTS.					
General property tax	2,337.48	2,475.80	3,685.24	3,938.10	4,672.75
School tax	405.95	498.53	416.30	460.56	558.67
Excise tax (municipal quota)	1,386.21	1,155.28	234.25	.....	.....
Industrial and commercial license taxes	710.00	915.00	844.00	1,178.60	1,295.24
Licenses, permits, and certificates	465.10	337.55	386.75	474.55	22.10
Municipal property	855.00	1,469.27	1,087.31	1,477.39	1,474.69
Court fines	505.28	319.83	200.99	309.95	315.91
Insular loans	.....	.....	3,644.27	.....	.....
Miscellaneous	12.28	7.50	36.71	1,009.43	83.42
Total receipts during year	6,677.30	7,178.76	10,535.82	8,848.58	8,422.78
Total receipts, including balances on hand beginning of year	6,695.04	7,213.54	10,539.24	8,900.73	8,423.27
DISBURSEMENTS.					
Insular loans repayment, principal and interest	.....	.....	768.35	831.14	781.71
Administrative expenditure	1,575.81	1,496.42	1,924.61	2,243.53	1,523.41
Lighting	192.75	216.39	224.69	242.82	246.30
Public works	145.82	124.24	99.83	453.63	362.46
Maintenance productive properties	81.00	80.00	140.00	180.00	160.00
Charities	547.27	510.83	913.51	647.33	733.29
Public health	847.37	1,096.08	1,552.19	1,979.41	1,189.79
Education	1,993.75	1,801.95	3,051.42	1,256.14	1,811.74
Courts and penal institutions	653.95	848.68	963.77	584.02	656.00
Road funds	175.00	586.75	453.15	315.04	374.46
Traveling expenses	199.44	99.60	59.17	41.75	41.35
Civil register	108.37	122.35	100.00	27.35	27.00
Miscellaneous	139.73	226.83	236.40	98.08	132.55
Total disbursements during year	6,660.26	7,210.12	10,487.09	8,900.24	8,040.06
Balances on hand end of year	34.78	3.42	52.15	.49	383.21

SALINAS.

Cash on hand beginning of year	.....	.....	.....	.....	$3,332.44
RECEIPTS.					
General property tax	.....	.....	.....	$18,097.48	21,751.35
School tax	.....	.....	.....	2.70	1.30
Licenses, permits, and certificates	.....	.....	.....	136.15	72.70
Municipal property	.....	.....	.....	839.00	1,000.75
Court fines	.....	.....	.....	467.15	261.25
Miscellaneous	.....	.....	.....	37.90	75.02
Total receipts during year	.....	.....	.....	19,580.38	23,162.37
Total receipts, including balances on hand beginning of year	.....	.....	.....	19,580.38	26,494.81
DISBURSEMENTS.					
Administrative expenditures	.....	.....	.....	2,468.12	2,995.39
Lighting	.....	.....	.....	660.42	725.22
Public works	.....	.....	.....	3,102.90	6,338.98
Maintenance productive properties	.....	.....	.....	286.50	1,020.00
Charities	.....	.....	.....	1,366.37	1,295.27
Public health	.....	.....	.....	2,316.00	2,784.50
Education	.....	.....	.....	3,622.19	4,360.20
Courts and penal institutions	.....	.....	.....	761.50	1,423.51
Road funds	.....	.....	.....	1,447.81	1,417.51
Traveling expenses	.....	.....	.....	147.75	240.00
Miscellaneous	.....	.....	.....	68.38	175.03
Total disbursements during year	.....	.....	.....	16,247.94	22,775.61
Balances on hand end of year	.....	.....	.....	3,332.44	3,719.20

Gross receipts and disbursements of municipalities, by items, for fiscal years ending June 30, 1903, 1904, 1905, 1906, and 1907—Continued.

SAN GERMÁN.

Item.	Fiscal year ending June 30—				
	1903.	1904.	1905.	1906.	1907.
Cash on hand beginning of year	$190.39	$98.88	$105.69	$304.48	$16.13
RECEIPTS.					
General property tax	5,807.42	6,603.11	9,530.32	13,088.07	15,243.76
School tax	.....	1,035.67	1,003.12	1,485.03	1,741.99
Excise tax (municipal quota)	3,469.26	2,214.92	449.12	.....	.....
Taxes levied prior to July 1, 1901	535.87	415.24	.....	.....	.....
Industrial and commercial license taxes	1,548.80	2,300.49	1,847.47	1,882.33	2,689.03
Licenses, permits, and certificates	497.00	942.25	498.66	187.75	37.50
Municipal property	2,319.40	3,458.84	2,994.70	3,430.95	2,892.69
Court fines	1,102.11	1,086.76	152.50	306.65	432.60
Miscellaneous	19.12	26.24	95.39	59.10	366.32
Total receipts during year	15,298.98	18,083.52	16,571.28	20,439.88	23,403.89
Total receipts, including balances on hand beginning of year	15,489.37	18,182.40	16,676.97	20,744.36	23,420.02
DISBURSEMENTS.					
Certificates of indebtedness	385.23	555.22	502.10	520.80	534.74
Administrative expenditures	3,785.59	3,936.53	3,639.28	4,947.75	4,560.55
Police department	13.05	.....	.....	.....	.....
Fire department	.....	197.57	815.13	1,184.10	1,986.65
Lighting	330.31	583.23	876.28	697.25	863.98
Public works	1,283.05	2,247.69	1,848.95	924.27	833.39
Maintenance, productive properties	437.89	516.53	646.30	892.91	822.03
Charities	1,080.11	942.38	725.53	1,288.46	1,979.76
Public health	1,897.98	2,842.90	1,962.64	3,695.93	3,250.02
Education	3,363.55	3,541.63	3,429.16	4,293.79	4,886.68
Courts and penal institutions	1,368.91	1,191.63	756.40	908.30	820.08
Road funds	624.40	922.94	774.03	1,028.68	991.75
Traveling expenses	276.50	92.60	85.85	65.35	75.45
Civil register	221.25	183.75	30.00	.....	.....
Miscellaneous	322.67	322.11	280.84	280.64	123.58
Total disbursements during year	15,390.49	18,076.71	16,372.49	20,728.23	21,729.02
Balances on hand end of year	98.88	105.69	304.48	16.13	1,691.00

SAN JUAN.

Cash on hand beginning of year	$235,002.34	$153,417.29	$148,869.74	$97,195.48	$195,749.05
RECEIPTS.					
General property tax	58,705.16	59,094.78	103,373.17	119,319.33	129,600.28
Bond redemption tax	70,963.82	70,361.71	72,960.15	77,500.22	61,054.65
School tax	10,796.73	12,598.46	8,879.12	13,767.18	15,173.82
Excise tax (municipal quota)	5,491.59	3,506.05	710.93	.....	.....
Taxes levied prior to July 1, 1901	82.03	.....	248.76	.....	.....
Industrial and commercial license taxes	16,045.00	14,788.50	1,257.50	14,096.16	12,281.63
Licenses, permits, and certificates	15,978.01	10,291.67	7,157.17	4,822.58	3,158.61
Municipal property	75,824.73	85,454.21	91,394.80	177,117.92	112,355.68
Court fines	6,532.48	6,394.10	3,798.15	4,918.85	5,098.90
Interest on deposits	3,561.61	4,806.20	3,316.03	2,661.28	1,771.68
Insular loans	.....	.....	2,500.00	15,000.00	.....
Miscellaneous	1,301.25	1,567.07	2,108.92	6,360.20	7,544.86
Total receipts during year	265,282.41	268,772.75	297,704.70	435,563.72	348,040.11
Total receipts, including balances on hand beginning of year	500,284.75	422,190.04	446,574.44	532,759.20	543,789.16

Gross receipts and disbursements of municipalities, by items, for fiscal years ending June 30, 1903, 1904, 1905, 1906, and 1907—Continued.

SAN JUAN—Continued.

Item.	Fiscal year ending June 30—				
	1903.	1904.	1905.	1906.	1907.
DISBURSEMENTS.					
Bonded indebtedness, interest	$36,000.00	$36,000.00	$36,000.00	$36,000.00	$36,000.00
Bonded indebtedness, sinking fund	30,000.00	.....	60,000.00	30,000.00	30,000.00
Insular loans repayment, principal and interest	.....	.....	.....	17,867.19	.....
Administrative expenditures	28,607.33	22,109.00	22,017.65	25,447.38	26,314.73
Fire department	1,510.83	1,731.32	2,072.16	5,488.87	2,959.20
Lighting	19,431.38	18,594.78	19,139.14	22,138.45	21,602.80
Public works	99,795.98	60,027.47	57,326.35	33,592.21	76,258.19
Maintenance, productive properties	35,904.69	27,090.22	25,845.71	30,471.07	34,703.00
Charities	25,130.22	28,242.85	30,949.03	36,082.61	39,925.93
Public health	25,267.72	28,773.35	29,473.92	31,825.52	39,407.22
Education	29,940.47	31,965.95	36,652.49	39,822.49	42,703.25
Courts and penal institutions	7,391.31	7,752.75	8,706.02	6,547.33	6,855.68
Road funds	.....	36.35	7,989.58	9,633.18	.....
Traveling expenses	363.63	106.21	217.71	302.20	249.46
Civil register	620.00	770.00	819.15	744.00	800.00
Miscellaneous	6,903.85	10,120.05	12,165.05	11,047.65	13,817.52
Total disbursements during year	346,867.46	273,320.30	349,378.96	337,010.15	372,496.98
Balances on hand end of year	153,417.29	148,869.74	97,195.48	195,749.05	171,292.18

SAN LORENZO.

Cash on hand beginning of year	$663.08	$380.59	$575.27	$800.60	$281.14
RECEIPTS.					
General property tax	3,077.98	5,939.45	8,162.62	4,867.63	4,867.99
School tax	582.21	1,248.25	875.26	559.41	544.65
Excise tax (municipal quota)	3,207.69	2,391.71	484.99	.....	.....
Taxes levied prior to July 1, 1901	20.17	128.03	65.25	.....	.....
Industrial and commercial license taxes	1,740.85	2,452.63	2,623.00	1,330.55	1,791.86
Licenses, permits, and certificates	1,441.55	789.30	79.80	45.20	60.00
Municipal property	1,157.09	1,605.69	2,200.33	1,310.72	1,426.07
Court fines	638.55	549.55	289.24	33.50	93.40
Insular loans	.....	.....	.....	.....	6,000.00
Miscellaneous	734.95	47.07	174.62	300.62	280.96
Total receipts during year	13,601.04	15,151.68	14,955.11	8,447.63	14,784.93
Total receipts, including balances on hand beginning of year	13,264.12	15,532.27	15,530.38	9,248.23	15,066.07
DISBURSEMENTS.					
Certificates of indebtedness	644.75	682.70	682.43	682.49	700.77
Indebtedness annexed municipalities	163.66	.....	.....	.....	.....
Insular loans repayment, principal and interest	.....	.....	.....	.....	1,127.84
Administrative expenditures	3,006.96	3,765.03	3,564.80	2,348.41	2,573.47
Lighting	282.37	605.22	359.46	273.42	358.05
Public works	379.32	300.78	191.89	76.67	891.16
Maintenance productive properties	252.00	366.94	132.00	84.00	108.00
Charities	1,493.97	1,244.67	1,721.43	895.98	1,228.30
Public health	2,085.94	2,879.76	2,756.26	1,855.25	2,008.50
Education	1,528.59	2,139.01	2,902.67	1,553.47	2,014.80
Courts and penal institutions	1,328.17	1,452.67	730.94	409.60	2,867.96
Road funds	.....	728.81	970.37	388.67	.....
Traveling expenses	1,153.85	264.77	109.20	30.30	.....
Civil register	240.50	247.00	303.50	240.00	371.00
Miscellaneous	323.45	279.64	304.83	128.83	317.96
Total disbursements during year	12,883.52	14,957.00	14,729.78	8,967.09	14,567.81
Balances on hand end of year	380.59	575.27	800.60	281.14	498.26

Gross receipts and disbursements of municipalities, by items, for fiscal years ending June 30, 1903, 1904, 1905, 1906, and 1907—Continued.

SAN SEBASTIAN.

Item.	Fiscal year ending June 30—				
	1903.	1904.	1905.	1906.	1907.
Cash on hand beginning of year	.....	$20.90	$8.90	$82.32	$445.10
RECEIPTS.					
General property tax	$3,166.31	6,309.94	7,032.63	11,323.11	13,115.41
School tax	447.86	1,073.06	838.22	1,274.71	1,455.57
Excise tax (municipal quota)	2,812.28	1,795.49	364.07	.....	.....
Taxes levied prior to July 1, 1901	229.77	503.52	48.57	62.85	26.95
Industrial and commercial license taxes	35.00	1,227.00	1,165.00	1,323.50	1,151.85
Licenses, permits, and certificates	611.55	126.50	204.92	205.40	60.80
Municipal property	989.17	1,099.81	763.26	847.96	841.94
Court fines	254.70	274.65	173.90	313.70	245.70
Insular loans	.....	.....	8,669.42	.....	10,000.00
Miscellaneous	37.88	154.32	70.44	266.74	445.34
Total receipts during year	8,584.52	12,564.29	19,330.43	15,617.97	27,343.56
Total receipts, including balances on hand beginning of year	8,584.52	12,585.19	19,339.33	15,700.29	27,788.66
DISBURSEMENTS.					
Certificates of indebtedness	668.82	492.47	3,842.70	.....	.....
Insular loans repayment, principal and interest	.....	.....	1,906.77	2,022.92	7,444.86
Administrative expenditures	1,805.22	2,117.05	2,600.39	2,547.97	1,819.42
Fire department	.....	.....	.....	89.33	.....
Lighting	123.05	261.66	288.44	282.11	470.43
Public works	241.56	260.41	401.93	324.16	3,794.41
Maintenance productive properties	45.78	107.83	181.99	124.00	483.43
Charities	913.78	1,545.57	2,174.21	2,132.81	2,341.79
Public health	1,085.11	1,584.33	1,999.50	1,709.83	1,090.00
Education	2,034.08	3,408.11	3,073.15	4,066.49	4,253.60
Courts and penal institutions	759.78	1,602.12	1,477.04	850.32	1,101.62
Road funds	465.15	779.30	993.34	893.94	1,216.01
Traveling expenses	138.27	49.95	33.80	20.50	19.25
Civil register	114.45	269.55	160.00	.....	.....
Miscellaneous	168.57	97.94	123.75	190.81	83.00
Total disbursements during year	8,563.62	12,576.29	19,257.01	15,255.19	24,126.82
Balances on hand end of year	20.90	8.90	82.32	445.10	3,661.84

SANTA ISABEL.

Cash on hand beginning of year	$307.34	$1,263.38	$650.04	$549.56	$14.57
RECEIPTS.					
General property tax	5,647.33	6,060.68	9,314.20	10,664.20	12,469.44
School tax	1,094.66	1,214.50	1,009.58	1,251.56	1,451.23
Excise tax (municipal quota)	832.45	531.45	107.78	.....	.....
Industrial and commercial license taxes	297.00	572.25	5.00	.....	.....
Licenses, permits, and certificates	237.30	594.06	49.20	56.16	49.35
Municipal property	324.90	107.50	554.51	743.39	821.10
Court fines	419.37	571.12	615.50	522.30	451.00
Miscellaneous	168.75	24.50	89.38	4.80	154.03
Total receipts during year	9,021.76	9,676.06	11,745.15	13,242.41	15,396.15
Total receipts, including balances on hand beginning of year	9,329.10	10,939.44	12,395.19	13,791.97	15,410.72

ross receipts and disbursements of municipalities, by items, for fiscal years ending June 30, 1903, 1904, 1905, 1906, and 1907—Continued.

SANTA ISABEL—Continued.

Item.	Fiscal year ending June 30—				
	1903.	1904.	1905.	1906.	1907.
DISBURSEMENTS.					
Administrative expenditures	$1,676.34	$1,863.27	$2,385.49	$2,865.36	$2,975.52
Lighting	240.00	270.50	268.80	268.61	563.90
Public works	153.98	97.01	591.56	1,580.24	284.69
Maintenance productive properties	191.40	126.00	132.00	219.40	248.60
Charities	669.90	517.70	737.34	1,002.43	2,357.72
Public health	1,014.00	1,089.50	1,765.00	1,627.00	1,244.03
Education	2,318.04	2,375.14	3,778.87	3,811.31	4,069.80
Courts and penal institutions	1,349.00	1,400.84	1,047.82	769.79	1,199.60
Road funds	.....	2,258.19	730.81	845.43	1,136.33
Traveling expenses	235.95	71.25	234.50	275.75	231.84
Civil register	184.00	210.00	16.75	248.25	200.00
Miscellaneous	33.11	10.00	156.69	263.83	130.74
Total disbursements during year	8,065.72	10,289.40	11,845.63	13,777.40	14,631.18
Balances on hand end of year	1,263.38	650.04	549.56	14.57	779.54

TOA ALTA.

Cash on hand beginning of year	$0.92	$98.67	$143.06	$1.80	$0.95
RECEIPTS.					
General property tax	4,517.17	5,354.15	7,464.74	3,280.60	3,027.22
School tax	.....	814.60	803.05	372.90	380.4
Excise tax (municipal quota)	3,661.88	2,535.68	515.09	.....	.....
Taxes levied prior to July 1, 1901	91.63	.....	.....	.....	.....
Industrial and commercial license taxes	965.50	1,424.00	1,769.50	671.50	960.1
Licenses, permits, and certificates	1,260.00	1,058.05	548.70	139.47	256.1
Municipal property	343.70	234.45	1,249.61	490.75	641.
Court fines	859.49	705.56	636.28	356.70	323.
Insular loans	.....	.....	.....	.....	3,000.
Miscellaneous	28.51	9.98	57.70	.....	.....
Total receipts during year	11,727.88	12,136.47	13,044.67	5,301.92	8,57
Total receipts, including balances on hand beginning of year	11,728.80	12,235.14	13,187.73	5,303.72	8,5
DISBURSEMENTS.					
Certificates of indebtedness	2,455.79	1,512.74	1,580.63	835.00	
Insular loans repayment, principal and interest	.....	.....	.....	.....	
Administrative expenditures	3,843.10	3,053.87	3,387.93	1,343.37	2,
Lighting	208.77	147.95	205.24	80.06	
Public works	157.36	79.56	17.77	58.25	
Maintenance productive properties	161.24	142.38	122.10	53.00	
Charities	562.33	504.25	801.23	205.36	
Public health	1,206.29	1,068.45	1,176.12	800.00	
Education	1,337.99	2,685.76	3,072.51	1,087.97	
Courts and penal institutions	1,118.77	1,318.12	1,221.31	529.54	
Road funds	.....	1,142.07	612.79	257.72	
Traveling expenses	249.17	125.00	292.00	27.75	
Civil register	179.82	164.00	544.78	.....	
Miscellaneous	149.50	147.93	151.52	24.75	
Total disbursements during year	11,630.13	12,092.08	13,185.93	5,302.77	
Balances on hand end of year	98.67	143.06	1.80	.95	

Gross receipts and disbursements of municipalities, by items, for fiscal years ending June 30, 1903, 1904, 1905, 1906, and 1907—Continued.

TOA-BAJA.

Item.	Fiscal year ending June 30—				
	1903.	1904.	1905.	1906.	1907.
Cash on hand beginning of year					$743.61
RECEIPTS.					
General property tax				$6,165.38	8,138.94
School tax				703.21	950.41
Industrial and commercial license taxes				488.25	308.20
Licenses, permits, and certificates				61.50	62.90
Municipal property				638.32	600.76
Court fines				194.90	177 55
Miscellaneous				19.25	32.60
Total receipts during year				8,270.81	10,271.36
Total receipts including balances on hand beginning of year				8,270.81	11,014.97
DISBURSEMENTS.					
Insular loans repayment, principal and interest					196.91
Administrative expenditures				1,314.98	1,609.22
Lighting				471.60	633.89
Public works				811.53	652.08
Maintenance productive properties				119 80	379.16
Charities				421.00	676.02
Public health				980.92	899.07
Education				1,930.06	2,571.36
Courts and penal institutions				438.60	878.86
Road funds				490.72	475.23
Traveling expenses				79.40	86.45
Civil register				336.00	120.00
Miscellaneous				132.59	103.48
Total disbursements during year				7,527.20	9,281.73
Balances on hand end of year				743.61	1,733.24

TRUJILLO ALTO.

Item.	1903.	1904.	1905.	1906.	1907.
Cash on hand beginning of year					$230.22
RECEIPTS.					
General property tax				$1,795.46	2,213.14
School tax				196.35	262.02
Industrial and commercial license taxes				162.00	227.85
License, permits, and certificates				97.50	105.50
Municipal property				667.25	720.05
Court fines				95.40	189.85
Miscellaneous					24.14
Total receipts during year				3,013.96	3,742.55
Total receipts including balances on hand beginning of year				3,013.96	3,972.77
DISBURSEMENTS.					
Certificates of indebtedness				566.23	581.39
Administrative expenditures				795.43	844.00
Lighting					79.50
Maintenance productive properties				36.00	60.00
Charities				91.42	124.00
Public health				399.16	316.00
Education				553.03	694.39
Courts and penal institutions				167.78	352.10
Road funds				143.89	133.62
Traveling expenses				12.80	14.00
Miscellaneous				18.00	178.08
Total disbursements during year				2,783.74	3,377.08
Balances on hand end of year				230.22	595.69

Gross receipts and disbursements of municipalities, by items, for fiscal years ending June 30, 1903, 1904, 1905, 1906, and 1907—Continued.

UTUADO.

Item	Fiscal year ending June 30—				
	1903.	1904.	1905.	1906.	1907.
Cash on hand beginning of year	.....	$114.92	$25.62	$309.39	$468.31
RECEIPTS.					
General property tax	$6,833.58	10,208.73	18,608.22	19,722.77	26,139.34
School tax	565.35	1,463.13	1,775.03	1,737.87	2,179.14
Excise tax (municipal quota)	7,515.65	4,798.29	972.96	.....	.....
Taxes levied prior to July 1, 1901	930.48	126.65	.....	.....	.....
Industrial and commercial license taxes	1,732.00	1,953.50	1,798.00	2,031.00	3,080.30
Licenses, permits, and certificates	277.50	13.50	1.00	11.60	14.00
Municipal property	1,381.41	1,437.77	1,444.20	1,547.81	2,213.77
Court fines	490.70	463.25	132.17	218.25	18.00
Miscellaneous	12.75	.....	231.96	166.32	607.32
Total receipts during year	19,739.42	20,464.82	24,963.54	25,435.62	34,251.87
Total receipts including balances on hand beginning of year	19,739.42	20,579.74	24,989.16	25,745.01	34,720.18
DISBURSEMENTS.					
Administrative expenditures	3,960.55	3,590.46	4,420.10	5,058.43	5,793.11
Lighting	870.00	525.00	1,135.88	1,387.62	1,712.92
Public works	559.63	760.09	1,124.48	1,549.94	1,396.72
Maintenance productive properties	252.00	700.34	545.46	418.30	1,188.70
Charities	2,703.10	2,029.69	2,532.24	2,691.86	2,919.13
Public health	2,192.49	2,893.98	2,452.50	2,936.97	2,660.03
Education	3,704.66	4,390.63	7,172.96	6,433.88	8,181.28
Courts and penal institutions	2,124.73	1,427.45	1,574.45	1,181.08	1,036.60
Road funds	178.66	1,962.65	1,643.60	1,887.99	1,975.01
Traveling expenses	758.93	425.80	270.00	100.00	105.00
Civil register	1,289.00	1,169.00	1,160.50	917.00	771.00
Miscellaneous	1,030.75	679.03	647.60	713.63	596.61
Total disbursements during year	19,624.50	20,554.12	24,679.77	25,276.70	28,336.11
Balances on hand end of year	114.92	25.62	309.39	468.31	6,384.07

VEGA ALTA.

Cash on hand beginning of year	.....	$42.91
RECEIPTS.		
General property tax	$4,264.14	4,520.98
School tax	491.05	529.26
Industrial and commercial license taxes	468.00	884.80
Licenses, permits, and certificates	73.50	9.50
Municipal property	416.56	361.00
Court fines	216.62	126.25
Miscellaneous	124.50	16.08
Total receipts during year	6,054.37	6,447.96
Total receipts including balances on hand beginning of year	6,054.37	6,490.87
DISBURSEMENTS.		
Certificates of indebtedness	506.55	888.23
Insular loans repayment, principal and interest	280.00	268.29
Administrative expenditures	841.13	782.00
Lighting	174.90	200.00
Public works	190.00	64.73
Maintenance productive properties	55.00	65.00
Charities	318.14	232.74
Public health	1,008.26	1,107.74
Education	1,343.85	1,429.16
Courts and penal institutions	513.40	694.66
Road funds	341.14	367.62
Traveling expenses	91.63	8.37
Civil register	291.00	30.00
Miscellaneous	56.46	30.00
Total disbursements during year	6,011.46	6,168.54
Balances on hand at end of year	42.91	322.33

ross receipts and disbursements of municipalities, by items, for fiscal years ending June 30, 1903, 1904, 1905, 1906, and 1907—Continued.

VEGA BAJA.

Item.	Fiscal year ending June 30—				
	1903.	1904.	1905.	1906.	1907.
ash on hand beginning of year	.....	$792.89	$290.98	$651.98	$850.79
RECEIPTS.					
neral property tax	$5,697.14	6,083.58	9,841.39	7,350.92	7,363.46
hool tax	.....	1,138.90	800.87	862.14	860.35
rcise tax (municipal quota)	2,812.29	1,795.49	364.08	.....	.....
xes levied prior to July 1, 1901	214.00	51.69	.....	4.14	.....
dustrial and commercial license taxes	1,350.00	1,676.00	1,856.00	1,440.50	2,033.08
censes, permits, and certificates	1,042.50	521.50	90.50	430.00	202.00
unicipal property	925.50	1,528.41	1,719.16	1,587.77	1,949.28
urt fines	338.98	159.92	.....	105.00	106.00
sular loans	.....	.....	4,000.00	.....	.....
iscellaneous	92.10	.....	349.34	209.99	80.40
Total receipts during year	12,472.51	12,955.49	19,021.34	11,990.46	12,594.57
Total receipts, including balances on hand beginning of year	12,472.51	13,748.38	19,312.32	12,642.44	13,445.36
DISBURSEMENTS.					
rtificates of indebtedness	1,552.55	1,069.07	2,287.15	1,382.29	1,419.32
debtedness annexed municipalities	1,072.57	.....	.....	.....	.....
sular loans repayment, principal and nterest	.....	.....	1,022.83	437.86	515.87
iministrative expenditures	2,669.03	2,454.42	4,106.58	2,388.67	2,548.08
ghting	90.00	204.26	482.66	297.21	740.40
ublic works	153.32	298.24	319.53	174.78	356.81
aintenance productive properties	166.50	130.00	228.00	150.00	120.00
arities	893.87	1,331.63	2,129.20	1,243.88	1,415.67
ublic health	1,308.00	1,622.50	2,518.00	1,719.00	1,488.59
ucation	2,032.10	2,453.73	3,250.31	2,356.44	2,325.49
urts and penal institutions	1,001.75	1,034.18	1,139.11	560.69	410.26
ad funds	.....	2,463.02	789.42	579.15	.....
aveling expenses	171.60	160.23	118.25	75.00	100.00
vil register	155.70	167.40	195.20	387.08	191.75
scellaneous	412.63	68.72	74.10	39.60	29.85
Total disbursements during year	11,679.62	13,457.40	18,660.34	11,791.65	11,662.09
lances on hand end of year	792.89	290.98	651.98	850.79	1,783.27

VIEGUES.

sh on hand beginning of year	$1,282.47	$2,257.03	$666.08	$3,398.43	$1,226.30
RECEIPTS.					
neral property tax	7,815.79	8,029.57	14,017.71	15,257.67	15,242.63
ool tax	.....	1,596.31	1,470.98	1,796.57	1,794.73
cise tax (municipal quota)	1,138.16	726.63	147.34	.....	.....
xes levied prior to July 1, 1901	59.19	6.99	.....	.....	.....
lustrial and commercial license taxes	1,270.00	1,257.75	1,207.50	44.00	.....
enses, permits, and certificates	492.00	440.00	250.50	29.30	23.30
nicipal property	633.87	841.16	1,089.60	1,117.42	991.57
urt fines	433.79	530.10	355.58	146.25	572.00
erest on deposits	.....	.....	.....	.....	67.50
sular loans	.....	.....	1,500.00	1,500.00	.....
scellaneous	82.25	98.75	140.65	.....	247.24
Total receipts during year	11,925.05	13,527.26	20,179.86	19,891.21	18,938.97
Total receipts, including balances on hand beginning of year	13,207.52	15,784.29	20,845.94	23,289.64	20,165.27

Gross receipts and disbursements of municipalities, by items, for fiscal years ending June 30, 1903, 1904, 1905, 1906, and 1907—Continued.

VIEGUES—Continued.

Item.	Fiscal year ending June 30—				
	1903.	1904.	1905.	1906.	1907.
DISBURSEMENTS.					
Insular loans repayment, principal and interest	.....	.....	.....	$3,090.00	.....
Administrative expenditures	$2,802.47	$2,852.35	$3,221.44	3,375.45	$3,601.23
Lighting	492.30	482.20	560.50	580.00	737.57
Public works	261.76	3,250.00	3,422.44	5,514.08	3,[illegible]
Maintenance productive properties	159.23	144.00	144.00	190.25	198.00
Charities	997.50	895.04	1,301.24	953.89	1,[illegible].15
Public health	2,044.20	2,100.00	2,179.23	2,705.24	2,[illegible]
Education	1,788.70	3,385.17	5,260.65	5,148.33	5,[illegible].27
Courts and penal institutions	1,187.49	1,188.43	718.54	377.35	[illegible]
Road funds	546.94	299.09	400.00	.....	.....
Traveling expenses	125.35	44.90	6.30	1.00	4.[illegible]
Civil register	242.05	300.00	.....	.....	.....
Miscellaneous	302.50	177.03	233.17	127.65	265.01
Total disbursements during year	10,960.49	15,118.21	17,447.51	22,063.34	18,678.41
Balances on hand end of year	2,257.03	666.08	3,398.43	1,226.30	1,4[illegible]

YABUCOA.

Cash on hand beginning of year	$1.70	$13.68	$32.88	$334.89	$1,016.94
RECEIPTS.					
General property tax	6,382.38	7,948.00	13,410.28	11,084.14	12,[illegible]
School tax	.....	1,085.82	1,437.23	1,217.48	1,[illegible]
Excise tax (municipal quota)	3,448.69	2,201.79	446.46	.....	.....
Taxes levied prior to July 1, 1901	159.61	1.03	34.91	.....	.....
Industrial and commercial license taxes	1,246.95	1,715.54	1,923.50	1,754.00	1,[illegible]
Licenses, permits, and certificates	523.00	1,089.50	431.50	641.00	[illegible]
Municipal property	2,642.51	2,140.30	3,891.12	2,950.73	2,761.19
Court fines	673.41	895.08	.....	215.55	201.20
Insular loans	.....	.....	.....	.....	4,003.19
Miscellaneous	34.75	109.13	296.67	1,154.62	319.03
Total receipts during year	15,111.30	17,186.19	21,871.67	19,017.52	23,4[illegible]
Total receipts including balances on hand beginning of year	15,113.00	17,199.87	21,904.55	19,352.41	24,503.31
DISBURSEMENTS.					
Certificates of indebtedness	.....	113.26	58.06	60.69	62.[illegible]
Indebtedness annexed municipalities	532.84	.....	.....	.....	.....
Insular loans repayment, principal and interest	.....	.....	.....	.....	2,017.[illegible]
Administrative expenditures	3,615.99	3,852.93	4,958.51	2,995.84	3,651.[illegible]
Fire department	.....	.....	.....	37.25	.....
Lighting	532.79	767.84	785.15	489.19	277.[illegible]
Public works	281.37	1,134.45	1,123.10	2,646.73	4,738.[illegible]
Maintenance productive properties	557.66	511.33	895.15	600.00	696.0[illegible]
Charities	1,840.86	1,651.22	2,233.72	2,115.73	3,107.[illegible]
Public health	2,353.63	2,686.39	3,492.21	2,783.40	1,[illegible]
Education	2,318.21	2,318.39	5,274.05	3,776.36	4,580.[illegible]
Courts and penal institutions	1,422.27	1,422.19	1,316.11	1,371.68	1,194.[illegible]
Road funds	397.39	2,018.54	1,054.74	785.85	832.[illegible]
Traveling expenses	649.65	193.65	115.36	66.11	86.[illegible]
Civil register	262.50	322.50	75.00	.....	.....
Miscellaneous	334.16	174.30	188.50	606.64	221.7[illegible]
Total disbursements during year	15,099.32	17,166.99	21,569.66	18,335.47	23,284.[illegible]
Balances on hand end of year	13.68	32.88	334.89	1,016.94	1,218.[illegible]

ts and disbursements of municipalities, by items, for fiscal years ending June 30, 1903, 1904, 1905, 1906, and 1907—Continued.

YAUCO.

Item.	Fiscal year ending June 30—				
	1903.	1904.	1905.	1906.	1907.
l beginning of year	$295.76	$2,207.04	$340.47	$7,550.31	$904.50
RECEIPTS.					
erty tax	12,407.05	15,358.77	33,290.68	30,610.11	35,758.35
	2,316.49	2,519.57	3,782.87	3,473.94	536.22
nunicipal quota)	4,646.98	2,966.84	601.60		
prior to July 1, 1901	14.50				
d commercial license taxes				4,322.00	4,732.50
mits, and certificates	1,395.60	582.35	730.75	1,028.40	1,032.05
operty	1,312.21	2,683.04	3,744.08	4,322.15	3,886.08
	691.20	714.25		114.00	159.75
			11,772.25		
s	1,545.24	346.00	204.85	757.62	
eceipts during year	24,329.27	25,170.82	54,127.08	44,628.22	46,104.95
eceiptsi ncluding balances on beginning of year	24,625.03	27,377.86	54,467.55	52,178.53	47,009.45
DISBURSEMENTS.					
f indebtedness	577.43	638.60	646.25	669.56	687.50
s repayment, principal and			2,707.61	2,449.13	2,554.31
ive expenditures	4,211.17	3,181.79	6,639.76	5,340.41	6,300.40
ent	706.83	785.22	1,159.50	1,125.22	916.14
	368.18	567.30	712.77	666.12	834.96
	1,295.80	983.90	1,402.70	10,757.27	7,577.74
productive properties	504.00	553.50	1,052.50	891.00	1,361.51
	2,945.61	3,480.76	5,037.34	4,360.60	4,515.83
	2,947.99	2,666.66	5,381.26	4,249.92	5,043.24
	5,399.78	6,748.91	14,764.19	11,462.96	8,747.93
enal institutions	1,923.92	1,690.97	1,612.55	1,161.22	1,154.65
		4,691.19	3,151.78	2,336.38	3,453.81
penses	321.40	179.56	300.25	452.53	525.49
	416.70	220.50	555.00	440.00	520.00
s	799.18	648.53	1,793.78	4,911.71	876.90
lisbursements during year	22,417.99	27,037.39	46,917.24	51,274.03	45,070.41
hand end of year	2,207.04	340.47	7,550.31	904.50	1,939.04

: and expenditures of municipalities, by items, for fiscal years ending June 30, 1905, 1906, and 1907.

ADJUNTAS.

Item.	Fiscal year ending June 30—		
	1905.	1906.	1907.
l beginning of year	$301.67	$14.42	$1,220.35
INCOME.			
erty tax	5,829.70	8,544.55	10,036.42
operty tax for roads			1,885.38
nunicipal quota)	432.23		
prior to July 1, 1901	7.56		
d commercial license taxes	1,038.50	853.50	1,197.39
mits, and certificates	64.50	16.00	13.75
operty	144.29	237.25	224.37
	331.46	176.26	221.72
s	71.17	2.00	68.28
urrent income	7,919.41	9,829.56	13,647.31
		15,000.00	
including insular loans	7,919.41	24,829.56	13,647.31
including insular loans and cash on hand beginning of	8,221.08	24,843.98	14,867.66

Net income and expenditures of municipalities, by items, for fiscal years ending June 30, 1905, 1906, and 1907—Continued.

ADJUNTAS—Continued.

Item.	Fiscal year ending June 30—		
	1905.	1906.	1907.
EXPENDITURES.			
Administrative expenditures	$1,133.32	$3,601.05	$2,553.49
Lighting	146.88	419.52	503.16
Public works, construction, productive	.....	392.50	.....
Public works, construction, nonproductive	.....	50.00	.....
Public works, maintenance, productive	79.70	318.50	230.00
Public works, maintenance, nonproductive	43.34	227.56	269.69
Charities	218.00	1,190.85	647.77
Public health	350.38	3,198.60	1,374.17
Courts	497.00	880.00	1,042.69
Penal institutions	151.18	566.00	408.69
Traveling expenses	194.75	67.25	114.25
Civil register	125.39	594.61	249.09
Education, nonobligatory	6.84	8.50	281.96
Roads, obligatory	.....	.....	1,545.58
Miscellaneous	120.66	509.72	173.76
Total current expenditures	3,057.44	11,994.66	9,382.74
Certificates of indebtedness	4,139.24	6,155.68	.....
Insular loans, repayment principal	.....	3,106.87	1,351.94
Insular loans, interest	.....	348.13	341.39
Indebtedness district road board	.....	831.47	.....
Indebtedness school board	.....	1,109.10	.....
Indebtedness insular trust fund	999.98	83.37	1,000.00
Total expenditures on account of indebtedness	5,139.22	11,629.57	2,693.39
Total expenditures	8,206.66	23,623.63	12,076.07
Balance on hand end of year	14.42	1,220.35	2,791.39
Available for ordinary expenditures	14.42	1,220.35	2,451.79
Available for road expenditures	.....	.....	339.60
Total	14.42	1,220.35	2,791.59

AGUADA.

Cash on hand beginning of year	$38.77	$31.08	$4,029.90
INCOME.			
General property tax	3,664.72	4,552.83	5,243.92
Eight per cent property tax for roads	.....	.....	582.67
Excise tax (municipal quota)	234.72	.....	.....
Taxes levied prior to July 1, 1901	1,202.60	24.27	.....
Industrial and commercial license taxes	301.00	350.50	845.80
Licenses, permits, and certificates	43.50	18.00	10.75
Municipal property	239.52	159.61	274.00
Court fines	103.45	236.80	88.35
Miscellaneous	32.67	.....	24.34
Total current income	5,822.20	5,342.01	7,069.83
Insular loans	.....	4,000.00	.....
Total, including insular loans	5,822.00	9,342.01	7,069.83
Total, including insular loans and cash on hand beginning of year	5,860.97	9,373.09	11,099.73

Net income and expenditures of municipalities, by items, for fiscal years ending June 30, 1905, 1906, and 1907—Continued.

AGUADA—Continued.

Item.	Fiscal year ending June 30—		
	1905.	1906.	1907.
EXPENDITURES.			
Administrative expenditures	$2,542.54	$2,249.85	$1,704.60
Lighting	167.05	210.00	290.00
Public works, construction, productive	.....	.....	563.27
Public works, maintenance, productive	68.50	73.50	66.00
Public works, maintenance, nonproductive	64.16	14.57	1,756.30
Charities	245.20	360.48	302.84
Public health	703.15	907.66	464.91
Courts	780.50	187.50	159.00
Penal institutions	280.95	299.00	247.77
Traveling expenses	62.82	83.00	41.98
Civil register	75.50	16.00	.....
Education, nonobligatory	.....	.....	50.00
Roads, obligatory	.....	.....	498.04
Miscellaneous	75.84	77.71	26.25
Total current expenditures	5,066.21	4,479.27	6,170.96
Certificates of indebtedness	708.68	738.13	1,237.09
Insular loans, repayment principal	.....	.....	800.00
Insular loans, interest	.....	.....	112.18
Indebtedness school board	55.00	125.79	.....
Total expenditures on account of indebtedness	763.68	863.92	2,149.27
Total expenditures	5,829.89	5,343.19	8,320.23
Balance on hand end of year	31.08	4,029.90	2,779.50
Unexpended portion of insular loan	.....	4,000.00	1,492.39
Available for ordinary expenditures	31.08	29.90	1,088.32
Available for road expenditures	.....	.....	198.79
Total	31.08	4,029.90	2,779.50

AGUADILLA.

Cash on hand beginning of year	$847.96	$512.30	$5,327.74
INCOME.			
General property tax	6,502.00	5,529.85	6,204.24
8 per cent property tax for roads	.....	.....	1,236.62
Excise tax (municipal quota)	670.82	.....	.....
Industrial and commercial license taxes	3,410.50	4,164.00	3,967.89
Licenses, permits, and certificates	172.00	247.10	94.35
Municipal property	2,756.34	3,213.19	2,881.64
Court fines	132.32	466.49	335.30
Miscellaneous	.....	50.00	158.65
Total current income	13,643.98	13,670.63	14,878.69
Insular loans	.....	12,000.00	2,000.00
Total, including insular loans	13,643.98	25,670.63	16,878.69
Total, including insular loans and cash on hand beginning of year	14,491.94	26,182.93	22,206.43
EXPENDITURES.			
Administrative expenditures	3,353.18	$3,994.22	2,984.92
Fire department	6.00	55.00	65.00
Lighting	559.64	998.79	839.51
Public works, maintenance, productive	424.00	560.00	537.00
Public works, maintenance, nonproductive	421.21	2,115.73	587.59
Charities	1,431.64	1,541.14	1,610.00
Public health	2,029.70	2,513.82	1,632.30
Courts	555.23	675.05	960.22
Penal institutions	361.22	534.12	378.24
Traveling expenses	11.00	30.00	1.08
Civil register	396.65	442.46	266.85
Education, nonobligatory	110.00	150.00	130.00
Roads, obligatory	.....	.....	384.38
Miscellaneous	105.05	426.42	623.25
Total current expenditures	9,764.52	14,036.75	11,000.34

Net income and expenditures of municipalities, by items, for fiscal years ending June 30, 1905, 1906, and 1907—Continued.

AGUADILLA—Continued.

Item.	Fiscal year ending June 30—		
	1905.	1906.	1907.
EXPENDITURES—continued.			
Certificates of indebtedness	$3,521.17	$3,930.08	.....
Insular loans, repayment principal	.....	2,497.38	$2,702.62
Insular loans, interest	.....	255.10	303.33
Indebtedness district road board	450.02	.....	.....
Indebtedness school board	243.93	135.88	.....
Total expenditures on account of indebtedness	4,215.12	6,818.44	3,005.95
Total expenditures	13,979.64	20,855.19	14,006.29
Balance on hand end of year	512.30	5,327.74	8,200.14
Unexpended portion of insular loan	.....	5,277.21	7,000.00
Available for ordinary expenditures	512.30	50.53	248.52
Available for road expenditures	.....	.....	951.62
Total	512.30	5,327.74	8,200.14

AGUAS BUENAS.

Cash on hand beginning of year	$9.64	.....	$0.58
INCOME.			
General property tax	1,286.09	$3,004.65	3,115.32
8 per cent property tax for roads	.....	.....	388.95
Excise tax (municipal quota)	176.98	.....	.....
Taxes levied prior to July 1, 1901	335.72	228.58	.....
Industrial and commercial license taxes	520.00	634.00	1,125.74
Licenses, permits, and certificates	109.40	158.00	54.25
Municipal property	684.75	732.00	922.75
Court fines	109.00	166.75	236.50
Miscellaneous	44.16	224.86	353.95
Total current income	3,266.10	5,148.84	6,198.44
Insular loans	4,311.67	.....	5,000.00
Total, including insular loans	7,577.77	5,148.84	11,198.44
Total, including insular loans and cash on hand beginning of year	7,587.41	5,148.84	11,199.02
EXPENDITURES.			
Administrative expenditures	3,146.95	1,551.68	1,913.77
Lighting	39.90	66.86	200.93
Public works, construction, productive	.....	451.29	157.02
Public works, maintenance, productive	109.40	90.85	87.75
Public works, maintenance, nonproductive	.....	131.79	61.77
Charities	301.88	223.75	265.69
Public health	1,235.11	519.57	1,452.00
Courts	1,233.95	146.83	140.00
Penal institutions	81.86	141.39	230.85
Traveling expenses	23.05	48.60	60.00
Civil register	102.00	.....	23.25
Education, nonobligatory	.....	22.30	27.70
Roads, obligatory	.....	.....	166.00
Miscellaneous	69.44	206.51	193.54
Total current expenditures	6,343.54	3,601.42	4,980.27
Certificates of indebtedness	294.59	474.70	406.98
Insular loans, repayment principal	764.61	975.53	3,363.71
Insular loans, interest	108.65	96.61	99.26
Indebtedness school board	76.02	.....	299.22
Total expenditures on account of indebtedness	1,243.87	1,546.84	4,169.17
Total expenditures	7,587.41	5,148.26	9,149.44
Balance on hand end of year	.....	.58	2,049.58
Available for ordinary expenditures	.....	.58	1,752.00
Available for road expenditures	.....	.....	297.58
Total	.....	.58	2,049.58

Net income and expenditures of municipalities, by items, for fiscal years ending June 30, 1905, 1906, and 1907—Continued.

AIBONITO.

Item.	Fiscal year ending June 30—		
	1905.	1906.	1907.
Cash on hand beginning of year	.....	$195.86	$11,447.41
INCOME.			
General property tax	$3,354.22	3,849.66	4,497.83
8 per cent property tax for roads	.....	.....	580.67
Excise tax (municipal quota)	190.70	.....	.....
Industrial and commercial license taxes	751.25	1,054.25	1,440.61
Licenses, permits, and certificates	215.70	265.50	136.25
Municipal property	747.25	1,120.75	1,238.75
Court fines	279.15	249.35	502.75
Miscellaneous	128.20	56.37	147.71
Total current income	5,666.47	6,595.88	8,544.57
Insular loans	.....	10,000.00	.....
Total, including insular loans	5,666.47	16,595.88	8,544.57
Total, including insular loans and cash on hand beginning of year	5,666.47	16,791.74	19,991.98
EXPENDITURES.			
Administrative expenditures	1,722.11	2,020.65	2,204.00
Fire department	.....	52.20	.....
Lighting	206.00	213.42	399.63
Public works, construction, productive	.....	100.00	3,155.86
Public works, construction, nonproductive	.....	.....	455.25
Public works, maintenance, productive	230.12	96.00	191.00
Public works, maintenance, nonproductive	99.20	109.98	29.74
Charities	641.59	790.00	1,214.74
Public health	760.00	825.00	1,054.60
Courts	679.00	180.00	504.00
Penal institutions	452.44	378.80	414.36
Traveling expenses	62.20	8.75	15.00
Roads, obligatory	.....	.....	558.73
Miscellaneous	14.00	24.84	67.27
Total current expenditures	4,866.66	4,799.64	10,263.78
Certificates of indebtedness	524.44	544.69	558.00
Insular loans, repayment principal	.....	.....	1,000.00
Insular loans, interest	.....	.....	293.68
Indebtedness district road board	7.58	.....	.....
Indebtedness school board	71.93	.....	.....
Total expenditures on account of indebtedness	603.95	544.69	1,851.68
Total expenditures	5,470.61	5,344.33	12,115.46
Balance on hand end of year	195.86	11,447.41	7,876.52
Unexpended portion of insular loans	.....	10,000.00	.....
Available for ordinary expenditures	195.86	1,447.41	7,854.58
Available for road expenditures	.....	.....	21.94
Total	195.86	11,447.41	7,876.52

AÑASCO.

Cash on hand beginning of year	$25.50	$56.31	$12.74
INCOME.			
General property tax	6,556.64	8,268.42	11,304.65
8 per cent property tax for roads	.....	.....	1,261.58
Excise tax (municipal quota)	442.60	.....	.....
Industrial and commercial license taxes	2,387.00	1,580.50	1,576.20
Licenses, permits, and certificates	695.25	160.05	23.00
Municipal property	1,369.87	992.00	791.25
Court fines	273.49	217.50	174.45
Miscellaneous	24.80	2.00	543.46
Total current income	11,749.65	11,220.47	15,674.59
Insular loans	.....	.....	10,000.00
Total, including insular loans	11,749.65	11,220.47	25,674.59
Total, including insular loans and cash on hand beginning of year	11,775.15	11,276.78	25,687.33

Net income and expenditures of municipalities, by items, for fiscal years ending June 30, 1905, 1906, and 1907—Continued.

AÑASCO—Continued.

Item.	Fiscal year ending June 30—		
	1905.	1906.	1907.
EXPENDITURES.			
Administrative expenditures	$2,798.83	$3,769.24	$4,419.65
Lighting	562.44	570.69	545.29
Public works, maintenance, productive	166.07	517.55	954.48
Public works, maintenance, nonproductive	312.60	172.92	70.00
Charities	1,522.05	1,808.11	1,874.29
Public health	2,021.20	2,198.38	3,807.75
Courts	586.10	402.09	671.81
Penal institutions	513.59	788.85	774.41
Traveling expenses	21.75	69.83	50.00
Civil register	249.80	99.00	472.64
Education, nonobligatory	.....	48.00	144.00
Roads, obligatory	.....	.....	1,261.58
Miscellaneous	365.26	315.00	3,170.61
Total current expenditures	9,119.69	10,759.66	18,216.51
Certificates of indebtedness	2,171.64	504.38	575.42
Insular loans, repayment principal	.....	.....	3,333.33
Insular loans, interest	.....	.....	235.52
Indebtedness district road board	20.54	.....	.....
Indebtedness school board	406.97	.....	.....
Total expenditures on account of indebtedness	2,599.15	504.38	4,144.27
Total expenditures	11,718.84	11,264.04	22,360.78
Balance on hand end of year	56.31	12.74	3,326.55
Available for ordinary expenditures	56.31	12.74	3,326.55

ARECIBO.

Cash on hand beginning of year	$1,531.07	$142.89	$189.66
INCOME.			
General property tax	19,599.56	21,512.33	20,812.94
8 per cent property tax for roads	.....	.....	3,655.10
Excise tax (municipal quota)	818.78	.....	.....
Taxes levied prior July 1, 1901	233.90	97.25	.....
Industrial and commercial license taxes	5,161.50	5,276.50	6,226.00
Licenses, permits, and certificates	1,870.37	2,302.28	841.00
Municipal property	9,875.20	14,112.00	17,218.66
Court fines	609.11	712.00	404.80
Miscellaneous	93.00	838.37	1,204.25
Total current income	38,261.42	44,850.82	60,365.94
Total, including cash on hand beginning of year	39,792.49	44,994.71	60,554.60
EXPENDITURES.			
Administrative expenditures	6,694.54	9,948.06	8,365.49
Fire department	1,535.68	1,349.42	1,485.70
Public works, construction, productive	1,440.00	.....	.....
Public works, maintenance, productive	8,469.21	8,054.70	8,968.99
Public works, maintenance, nonproductive	2,009.26	2,426.38	5,345.80
Charities	6,985.54	7,730.67	8,890.77
Public health	6,780.74	7,621.71	5,551.91
Courts	700.00	1,560.00	960.80
Penal institutions	1,357.84	1,549.26	1,611.92
Traveling expenses	214.64	269.18	321.94
Civil register	540.00	890.00	720.00
Education, nonobligatory	1,589.49	1,002.38	1,556.56
Roads, obligatory	.....	.....	1,710.47
Miscellaneous	808.04	834.16	943.19
Total current expenditures	39,214.98	44,336.04	46,437.52
Indebtedness school board	433.62	.....	.....
Indebtedness insular trust fund	.....	469.62	508.81
Total expenditures on account of indebtedness	433.62	469.62	508.81
Total expenditures	39,648.60	44,805.66	46,946.33

Net income and expenditures of municipalities, by items, for fiscal years ending June 30, 1905, 1906, and 1907—Continued.

ARECIBO—Continued.

Item.	Fiscal year ending June 30—		
	1905.	1906.	1907.
EXPENDITURES—continued.			
Balance on hand end of year	$143.89	$189.05	$13,608.66
Available for ordinary expenditures	143.89	189.05	11,620.59
Available for road expenditures			1,988.07
Total	143.89	189.05	13,608.66

ARROYO.

Cash on hand beginning of year			$6,238.47
INCOME.			
General property tax		$4,102.20	4,819.69
8 per cent property tax for roads			616.46
Industrial and commercial license taxes		1,836.50	1,980.65
Licenses, permits, and certificates		17.80	70.90
Municipal property		1,139.28	977.90
Court fines		431.75	439.55
Miscellaneous			38.67
Total current income		7,527.53	8,943.82
Insular loans		4,200.00	2,000.00
Total, including insular loans		11,727.53	10,943.82
Total, including insular loans and cash on hand beginning of year		11,727.53	17,182.29
EXPENDITURES.			
Administrative expenditures		1,448.34	1,737.03
Fire department		47.68	
Lighting		586.82	576.14
Public works, construction, productive		20.00	300.00
Public works, maintenance, productive		240.00	213.78
Public works, maintenance, nonproductive		403.95	1,951.39
Charities		555.75	858.15
Public health		1,117.88	1,224.50
Courts		265.00	699.14
Penal institutions		69.40	243.66
Traveling expenses		110.50	133.35
Civil register			240.00
Education, nonobligatory			42.32
Roads, obligatory			596.26
Miscellaneous		184.98	255.57
Total current expenditures		5,050.30	9,071.29
Certificates of indebtedness		438.76	452.59
Total expenditures		5,489.06	9,523.88
Balance on hand end of year		6,238.47	7,658.41
Unexpended portion insular loan		4,200.00	4,508.68
Available for ordinary expenditures		2,038.47	3,129.53
Available for road expenditures			20.20
Total		6,238.47	7,658.41

BARRANQUITAS.

Cash on hand beginning of year			$482.00
INCOME.			
General property tax		$1,809.93	1,844.49
8 per cent property tax for roads			238.50
Industrial and commercial license taxes		569.00	796.39
Licenses, permits, and certificates		181.02	71.00
Municipal property		512.58	463.63

Net income and expenditures of municipalities, by items, for fiscal years ending June 30, 1905, 1906, and 1907—Continued.

BARRANQUITAS—Continued.

Item.	Fiscal year ending June 30—		
	1905.	1906.	1907.
INCOME—continued.			
Court fines		$136.25	$72.05
Miscellaneous			300.49
Total current income		3,208.78	3,786.55
Total, including cash on hand beginning of year		3,208.78	4,208.55
EXPENDITURES.			
Administrative expenditures		724.82	445.33
Lighting		98.40	79.53
Public works, maintenance, productive		48.00	245.37
Public works, maintenance, nonproductive		100.00	199.61
Charities		192.92	521.70
Public health		744.40	731.04
Courts		240.00	461.73
Penal institutions		208.10	267.12
Traveling expenses		30.33	24.36
Education, nonobligatory			44.25
Roads, obligatory			234.89
Miscellaneous		29.05	123.36
Total current expenditures		2,488.02	3,367.42
Certificates of indebtedness		208.76	245.14
Total expenditures		2,726.78	3,612.66
Balance on hand end of year		488.00	655.29
Available for ordinary expenditures		482.00	651.49
Available for road expenditures			4.53
Total		482.00	655.29

BARROS.

Cash on hand beginning of year	$11.97	$121.37	$23.44
INCOME.			
General property tax	3,846.81	3,651.16	4,473.35
8 per cent property tax for roads			574.57
Excise tax (municipal quota)	509.08		
Taxes levied prior to July 1, 1901	31.48		
Industrial and commercial license taxes	627.75	638.25	454.70
Licenses, permits, and certificates	134.50	164.50	96.89
Municipal property	530.68	292.26	273.70
Court fines	27.00	30.00	24.50
Miscellaneous	27.00	298.21	221.14
Total current income	5,734.30	5,074.38	6,117.46
Insular loans			3,000.00
Total, including insular loans	5,734.30	5,074.38	9,117.46
Total, including insular loans and cash on hand beginning of year	5,746.27	5,195.75	9,140.90
EXPENDITURES.			
Administrative expenditures	1,957.64	2,511.18	2,089.88
Lighting	63.61	60.00	110.00
Public works, maintenance, productive	90.00	108.09	271.19
Public works, maintenance, nonproductive	100.00	75.30	
Charities	487.17	400.00	533.75
Public health	818.38	1,047.60	880.00
Courts	320.00		
Penal institutions	390.30	420.40	386.86
Traveling expenses	140.00	79.22	49.28
Civil register	120.00	180.00	180.00
Education, nonobligatory			142.70
Roads, obligatory			854.13
Miscellaneous	20.00	44.51	18.00
Total current expenditures	4,507.10	4,926.21	5,515.70

Net income and expenditures of municipalities, by items, for fiscal years ending June 30, 1905, 1906, and 1907—Continued.

BARROS—Continued.

Item.	Fiscal year ending June 30—		
	1905.	1906.	1907.
EXPENDITURES—continued.			
Certificates of indebtedness	$955.86	$246.10	$361.04
Insular loans, repayment, principal	.....	.....	622.06
Insular loans, interest	.....	.....	67.94
Indebtedness of annexed municipalities	50.00	.....	.....
Indebtedness school board	111.94	.....	686.70
Total expenditures on account of indebtedness	1,117.80	246.10	1,737.74
Total expenditures	5,624.90	5,172.31	7,253.44
Balance on hand end of year	121.37	23.44	1,887.46
Unexpended portion insular loans	.....	.....	24.93
Available for ordinary expenditures	121.37	23.44	1,570.51
Available for road expenditures	.....	.....	292.02
Total	121.37	23.44	1,887.46

BAYAMON.

Cash on hand beginning of year	$258.03	$285.80	$5,426.53
INCOME.			
General property tax	12,265.85	12,421.89	11,846.80
8 per cent property tax for roads	.....	.....	1,394.32
Excise tax (municipal quota)	711.43	.....	.....
Industrial and commercial license taxes	2,563.26	3,030.30	3,750.33
Licenses, permits, and certificates	586.65	774.31	508.90
Municipal property	5,110.36	5,965.09	6,775.37
Court fines	281.89	768.31	562.52
Miscellaneous	147.52	192.73	659.87
Total current income	21,666.96	23,152.63	25,498.11
Insular loans	6,420.72	.....	2,700.00
Total, including insular loans	28,087.68	23,152.63	28,198.11
Total, including insular loans and cash on hand beginning of year	28,345.71	23,438.43	33,624.64
EXPENDITURES.			
Administrative expenditures	8,563.43	4,078.57	3,893.07
Fire department	.....	60.00	.....
Lighting	1,124.93	815.98	1,088.47
Public works, construction, productive	600.00	.....	.....
Public works, construction, nonproductive	1,385.00	140.00	2,367.62
Public works, maintenance, productive	778.65	493.83	500.77
Public works, maintenance, nonproductive	1,009.55	1,118.51	3,804.21
Charities	4,376.62	3,980.91	4,690.40
Public health	5,178.38	3,017.37	2,864.67
Courts	1,036.30	682.00	809.00
Penal institutions	1,285.00	1,146.73	1,125.72
Traveling expenses	374.25	186.63	92.17
Civil register	283.85	388.00	398.50
Education, nonobligatory	166.62	216.67	1,119.52
Roads, obligatory	.....	.....	1,844.43
Miscellaneous	208.05	234.26	346.98
Total current expenditures	26,370.63	16,559.46	24,945.53
Insular loans, repayment principal	1,282.60	1,313.99	5,828.13
Insular loans, interest	71.28	138.45	10.25
Indebtedness school board	335.40	.....	.....
Total expenditures on account of indebtedness	1,689.28	1,452.44	5,838.38
Total expenditures	28,059.91	18,011.90	30,783.91
Balance on hand end of year	285.80	5,426.53	2,840.73
Unexpended portion insular loan	.....	35.18	332.38
Available for ordinary expenditures	285.80	5,391.35	2,234.60
Available for road expenditures	.....	.....	273.75
Total	285.80	5,426.53	2,840.73

Net income and expenditures of municipalities, by items, for fiscal years ending June 30, 1905, 1906, and 1907—Continued.

CABO ROJO.

Item.	Fiscal year ending June 30—		
	1905.	1906.	1907.
Cash on hand beginning of year	$494.81	$113.59	$94.33
INCOME.			
General property tax	6,395.56	9,692.38	11,493.13
8 per cent property tax for roads	.....	.....	1,287.62
Excise tax (municipal quota)	358.35	.....	.....
Taxes levied prior to July 1, 1901	6.43	.....	.....
Industrial and commercial license taxes	1,153.00	913.50	516.99
Licenses, permits, and certificates	234.70	216.40	82.59
Municipal property	1,496.93	1,679.00	1,690.25
Court fines	384.40	262.90	690.33
Miscellaneous	.....	182.19	446.78
Total current income	10,029.37	12,946.37	15,538.91
Insular loans	.....	.....	12,000.00
Total, including insular loans	10,029.37	12,946.37	27,538.91
Total, including insular loans and cash on hand beginning of year	10,524.18	13,059.96	27,633.24
EXPENDITURES.			
Administrative expenditures	3,539.68	3,690.43	3,337.41
Lighting	250.00	418.92	446.99
Public works, construction, productive	.....	.....	1,249.57
Public works, construction, nonproductive	840.00	300.00	4,874.50
Public works, maintenance, productive	225.00	210.00	180.00
Public works, maintenance, nonproductive	374.26	1,875.19	88.28
Charities	1,702.80	2,275.87	1,786.21
Public health	898.92	1,944.65	1,199.62
Courts	745.00	262.00	480.00
Penal institutions	200.28	311.80	473.62
Traveling expenses	49.95	79.81	78.95
Civil register	459.85	337.59	300.00
Roads, obligatory	.....	.....	136.24
Roads, nonobligatory	.....	.....	394.86
Miscellaneous	251.12	324.92	305.37
Total current expenditures	9,596.86	12,158.09	15,298.33
Certificates of indebtedness	83.73	87.54	89.33
Indebtedness district road board	50.00	.....	.....
Indebtedness school board	80.00	120.00	446.70
Indebtedness insular trust fund	600.00	600.00	650.00
Total expenditures on account of indebtedness	813.73	807.54	1,186.58
Total expenditures	10,410.59	12,965.63	16,494.91
Balance on hand end of year	113.59	94.33	11,148.33
Unexpended portion insular loan	.....	.....	7,350.49
Available for ordinary expenditures	113.59	94.33	2,067.66
Available for road expenditures	.....	.....	1,130.78
Total	113.59	94.33	11,148.33

CAGUAS.

Cash on hand beginning of year	$68.24	$12.39	$66.75
INCOME.			
General property tax	9,245.34	7,997.90	10,329.49
8 per cent property tax for roads	.....	.....	1,301.98
Excise tax (municipal quota)	633.41	.....	.....
Taxes levied prior to July 1, 1901	56.47	193.44	2.58
Industrial and commercial license taxes	4,412.00	4,821.00	6,088.67
Licenses, permits, and certificates	759.85	610.50	275.59
Municipal property	6,121.07	7,346.32	8,226.82
Court fines	649.85	1,381.10	2,620.72
Miscellaneous	158.73	99.62	2,940.33
Total current income	22,036.72	22,449.88	31,786.29
Insular loans	.....	.....	2,814.29
Total, including insular loans	22,036.72	22,449.88	34,600.58
Total, including insular loans and cash on hand beginning of year	22,104.96	22,462.27	34,667.33

Net income and expenditures of municipalities, by items, for fiscal years ending June 30, 1905, 1906, and 1907—Continued.

CAGUAS—Continued.

Item.	Fiscal year ending June 30—		
	1905.	1906.	1907.
EXPENDITURES.			
Administrative expenditures	$7,720.10	$5,300.28	$6,419.98
Fire department	.....	22.60	.....
Lighting	1,223.12	1,221.19	1,142.34
Public works, construction, productive	.....	80.00	1,654.75
Public works, maintenance, productive	776.55	420.00	840.00
Public works, maintenance, nonproductive	972.54	1,712.54	2,273.88
Charities	3,491.99	3,555.72	3,672.58
Public health	4,541.33	4,691.39	3,851.76
Courts	562.55	559.84	748.74
Penal institutions	1,116.23	751.02	973.35
Traveling expenses	371.25	309.50	461.05
Civil register	180.00	407.00	468.36
Education, nonobligatory	84.48	96.00	310.46
Roads, nonobligatory	38.00	.....	.....
Miscellaneous	460.00	240.70	327.30
Total current expenditures	21,538.64	19,367.78	23,144.55
Certificates of indebtedness	314.26	2,707.49	2,780.02
Indebtedness of annexed municipalities	.....	163.34	.....
Indebtedness district road board	.....	37.51	.....
Indebtedness school board	239.67	119.40	.....
Total expenditures on account of indebtedness	553.93	3,027.74	2,780.02
Total expenditures	22,092.57	22,395.52	25,924.57
Balance on hand end of year	12.39	66.75	8,742.76
Unexpended portion of insular loan	.....	.....	1,159.54
Available for ordinary expenditures	12.39	66.75	6,281.29
Available for road expenditures	.....	.....	1,301.93
Total	12.39	66.75	8,742.76

CAMUY.

Cash on hand beginning of year	$313.72	$62.91	$46.38
INCOME.			
General property tax	9,313.10	5,650.37	4,257.02
8 per cent property tax for roads	.....	.....	507.87
Excise tax (municipal quota)	638.16	.....	.....
Industrial and commercial license taxes	1,734.16	631.00	1,187.56
Licenses, permits, and certificates	24.50	14.00	86.10
Municipal property	502.74	437.30	270.07
Court fines	185.30	122.05	99.60
Miscellaneous	220.24	1.85	20.24
Total current income	12,708.20	6,856.57	6,428.46
Total, including cash on hand beginning of year	13,021.92	6,919.48	6,474.84
EXPENDITURES.			
Administrative expenditures	3,226.74	2,033.98	1,123.07
Lighting	496.91	199.39	194.28
Public works, construction, productive	150.00	56.34	50.00
Public works, maintenance, productive	248.75	92.34	100.00
Public works, maintenance, nonproductive	187.93	119.75	191.07
Charities	1,443.70	813.49	1,018.91
Public health	2,844.36	1,413.78	908.76
Courts	995.00	246.00	430.75
Penal institutions	492.10	261.50	281.39
Traveling expenses	48.58	9.57	42.63
Civil register	1,171.00	312.75	150.00
Education, nonobligatory	433.00	30.00	217.03
Roads, obligatory	.....	.....	475.56
Miscellaneous	197.95	49.08	198.47
Total current expenditures	11,936.02	5,637.97	5,381.92

Net income and expenditures of municipalities, by items, for fiscal years ending June 30, 1905, 1906, and 1907—Continued.

CAMUY—Continued.

Item.	Fiscal year ending June 30—		
	1905.	1906.	1907.
EXPENDITURES—continued.			
Certificates of indebtedness	$849.31	$925.90	$653.41
Indebtedness of annexed municipalities	14.05	.....	.....
Indebtedness district road board	.....	312.56	.....
Indebtedness school board	159.63	296.67	341.65
Total expenditures on account of indebtedness	1,022.99	1,235.13	995.06
Total expenditures	12,959.01	6,873.10	6,376.98
Balance on hand end of year	62.91	46.38	97.86
Available for ordinary expenditures	62.91	46.38	65.55
Available for road expenditures	.....	.....	32.31
Total	62.91	46.38	97.55

CAROLINA.

Cash on hand beginning of year	$1,547.00	$3,205.77	$4,386.24
INCOME.			
General property tax	8,435.92	8,815.58	10,175.75
8 per cent property tax for roads	.....	.....	1,473.29
Excise tax (municipal quota)	391.48	.....	.....
Industrial and commercial license taxes	1,470.75	1,345.00	2,045.98
Licenses, permits, and certificates	382.75	326.80	415.98
Municipal property	2,932.10	2,535.66	2,532.38
Court fines	283.84	439.80	532.39
Miscellaneous	262.61	62.19	221.86
Total current income	14,159.45	13,524.73	17,666.55
Total, including cash on hand beginning of year	15,706.45	16,730.50	22,062.79
EXPENDITURES.			
Administrative expenditures	4,550.84	4,062.55	3,929.45
Lighting	573.46	598.38	642.62
Public works, construction, productive	290.34	957.64	.....
Public works, construction, nonproductive	.....	55.62	.....
Public works, maintenance, productive	586.02	602.97	976.37
Public works, maintenance, nonproductive	873.95	995.88	813.10
Charities	997.87	941.27	885.47
Public health	2,681.74	2,592.81	2,669.00
Courts	441.16	240.00	640.00
Penal institutions	286.20	305.37	229.58
Traveling expenses	54.50	59.50	.....
Civil register	300.00	300.00	300.00
Education, nonobligatory	201.95	23.75	.....
Roads, nonobligatory	.....	175.00	.....
Miscellaneous	35.50	249.21	92.00
Total current expenditures	11,873.53	12,159.95	11,178.49
Certificates of indebtedness	627.15	37.62	38.63
Indebtedness district road board	.....	146.69	.....
Total expenditures on account of indebtedness	627.15	184.31	38.63
Total expenditures	12,500.68	12,344.26	11,217.12
Balance on hand end of year	3,205.77	4,386.24	10,885.67
Available for ordinary expenditures	3,205.77	4,386.24	9,362.38
Available for road expenditures	.....	.....	1,473.28
Total	3,205.77	4,386.24	10,835.67

Net income and expenditures of municipalities, by items, for fiscal years ending June 30, 1905, 1906, and 1907—Continued.

CAYEY.

Item.	Fiscal year ending June 30—		
	1905.	1906.	1907.
Cash on hand beginning of year	$72.21	$90.51	$1,183.35
INCOME.			
General property tax	7,638.56	6,642.11	7,405.75
8 per cent property tax for roads	.....	.....	935.84
Excise tax (municipal quota)	487.92	.....	.....
Taxes levied prior to July 1, 1901	245.34	109.53	6.86
Industrial and commercial license taxes	2,382.50	2,054.00	2,867.09
Licenses, permits, and certificates	302.70	156.95	132.45
Municipal property	1,926.96	1,779.52	2,297.92
Court fines	463.85	763.20	690.55
Miscellaneous	245.02	241.57	639.49
Total current income	13,692.85	11,746.88	14,945.95
Total, including cash on hand beginning of year	13,765.06	11,837.39	16,159.30
EXPENDITURES.			
Administrative expenditures	4,534.60	3,268.80	3,628.48
Lighting	519.75	911.39	593.75
Public works, construction, productive	.....	.....	498.20
Public works, construction, nonproductive	70.00	.....	.....
Public works, maintenance, productive	670.20	464.00	668.66
Public works, maintenance, nonproductive	246.74	399.10	763.96
Charities	2,166.85	1,682.63	2,106.09
Public health	2,218.75	2,216.00	1,937.00
Courts	440.00	495.00	600.00
Penal institutions	898.00	638.31	1,356.23
Traveling expenses	490.80	273.05	234.50
Civil register	67.20	22.75	.....
Roads, obligatory	.....	.....	431.59
Miscellaneous	183.50	101.75	881.09
Total current expenditures	12,506.39	10,472.78	13,699.55
Certificates of indebtedness	817.37	181.26	186.10
Indebtedness, school board	350.79	.....	.....
Total expenditures on account of indebtedness	1,168.16	181.26	186.10
Total expenditures	13,674.55	10,654.04	13,885.65
Balance on hand end of year	90.51	1,183.35	2,273.65
Available for ordinary expenditures	90.51	1,183.35	1,769.40
Available for road expenditures	.....	.....	504.25
Total	90.51	1,183.35	2,273.65

CIALES.

Cash on hand beginning of year	$1.68	$116.28	$55.72
INCOME.			
General property tax	5,105.22	7,338.08	6,235.87
8 per cent property tax for roads	.....	.....	750.52
Excise tax (municipal quota)	401.85	.....	.....
Industrial and commercial license taxes	1,188.50	1,632.00	1,630.49
Licenses, permits, and certificates	204.20	199.60	39.23
Municipal property	565.41	534.30	642.12
Court fines	158.28	248.90	263.67
Miscellaneous	402.80	81.27	128.43
Total current income	8,026.26	10,034.15	9,690.33
Insular loans	.....	.....	5,000.00
Total, including insular loans	8,026.26	10,034.15	14,690.33
Total, including insular loans and cash on hand beginning of year	8,027.94	10,150.43	14.746.05
EXPENDITURES.			
Administrative expenditures	2,704.59	3,093.32	4,969.64
Lighting	331.77	418.81	316.85
Public works, maintenance, productive	134.93	148.75	198.75
Public works, maintenance, nonproductive	131.98	623.81	286.63
Charities	1,348.10	1,420.06	1,108.88
Public health	1,171.52	2,170.79	1,653.22
Courts	738.46	930.86	909.45

Net income and expenditures of municipalities, by items, for fiscal years ending June 30, 1905, 1906, and 1907—Continued.

CIALES—Continued.

Item.	Fiscal year ending June 30—		
	1905.	1906.	1907.
EXPENDITURES—continued.			
Penal institutions	$334.90	$558.29	$668.60
Traveling expenses	199.13	311.70	174.15
Civil register	190.25	177.85	627.38
Roads, obligatory	.....	.....	348.08
Miscellaneous	462.54	240.47	184.24
Total current expenditures	7,748.17	10,094.71	11,445.93
Certificates of indebtedness	3.22	.....	.....
Insular loans, repayment principal	.....	.....	2,500.00
Insular loans, interest	.....	.....	104.13
Indebtedness school board	160.27	.....	.....
Total expenditures on account of indebtedness	163.49	.....	2,604.13
Total expenditures	7,911.66	10,094.71	14,050.06
Balance on hand end of year	116.28	55.72	695.99
Available for ordinary expenditures	116.28	55.72	2.07
Available for road expenditures	.....	.....	693.92
Total	116.28	55.72	695.99

CIDRA.

Cash on hand beginning of year	.....	.....	$265.98
INCOME.			
General property tax	.....	$2,178.86	2,629.57
8 per cent property tax for roads	.....	.....	330.31
Industrial and commercial license taxes	.....	510.00	789.60
Licenses, permits, and certificates	.....	219.00	127.00
Municipal property	.....	617.55	875.34
Court fines	.....	211.25	260.25
Miscellaneous	.....	3.50	57.12
Total current income	.....	3,740.16	5,069.19
Insular loans	.....	.....	2,750.00
Total, including insular loans	.....	3,740.16	7,819.19
Total, including insular loans and cash on hand beginning of year	.....	3,740.16	8,085.17
EXPENDITURES.			
Administrative expenditures	.....	1,087.55	1,098.87
Lighting	.....	119.24	218.72
Public works, construction, productive	.....	.....	450.00
Public works, construction, nonproductive	.....	.....	1,500.00
Public works, maintenance, productive	.....	48.00	48.00
Public works, maintenance, nonproductive	.....	199.60	67.10
Charities	.....	133.14	199.68
Public health	.....	524.06	816.00
Courts	.....	287.85	540.00
Penal institutions	.....	224.58	224.35
Traveling expenses	.....	47.50	45.50
Civil register	.....	.....	11.00
Education, nonobligatory	.....	140.00	79.98
Roads, obligatory	.....	.....	190.98
Miscellaneous	.....	99.67	67.50
Total current expenditures	.....	2,911.19	5,557.68
Certificates of indebtedness	.....	562.99	578.08
Total expenditures	.....	3,474.18	6,135.76
Balance on hand end of year	.....	265.98	1,949.41
Unexpended portion insular loan	.....	.....	800.00
Available for ordinary expenditures	.....	265.98	1,010.08
Available for road expenditures	.....	.....	139.33
Total	.....	265.98	1,949.41

Net income and expenditures of municipalities, by items, for fiscal years ending June 30, 1905, 1906, and 1907—Continued.

COAMO.

Item.	Fiscal year ending June 30—		
	1905.	1906.	1907.
Cash on hand beginning of year	$880.67	$344.53	$4,272.50
INCOME.			
General property tax	5,781.87	10,265.86	9,288.20
8 per cent property tax for roads	.....	.....	1,076.76
Excise tax (municipal quota)	335.95	.....	.....
Industrial and commercial license taxes	1,162.00	1,205.00	1,829.47
Licenses, permits, and certificates	555.50	576.10	322.20
Municipal property	1,446.34	1,503.50	1,519.33
Court fines	165.60	321.10	332.85
Miscellaneous	166.08	299.09	1,365.37
Total current income	9,613.34	14,170.65	15,734.18
Insular loans	.....	2,000.00	11,000.00
Total, including insular loans	9,613.34	16,170.65	26,734.18
Total, including insular loans and cash on hand beginning of year	10,494.01	16,515.18	31,006.68
EXPENDITURES.			
Administrative expenditures	3,006.74	2,987.13	3,115.35
Lighting	463.49	481.20	478.00
Public works, construction, productive	.....	.....	11,151.45
Public works, maintenance, productive	152.80	150.00	132.00
Public works, maintenance, nonproductive	522.17	882.33	603.23
Charities	2,532.25	2,583.37	3,169.07
Public health	1,473.63	1,838.56	1,370.77
Courts	453.66	312.00	420.00
Penal institutions	790.36	587.04	1,809.01
Traveling expenses	111.33	45.50	69.80
Civil register	233.55	.....	240.00
Education, nonobligatory	.....	2,000.00	1,060.00
Roads, obligatory	.....	.....	820.40
Miscellaneous	131.54	375.55	227.87
Total current expenditures	9,871.52	12,242.68	24,666.95
Insular loans, repayment principal	.....	.....	2,500.00
Insular loans, interest	.....	.....	62.63
Indebtedness, district road board	63.47	.....	.....
Indebtedness, school board	214.49	.....	.....
Total expenditures on account of indebtedness	277.96	.....	2,562.63
Total expenditures	10,149.48	12,242.68	27,229.58
Balance on hand end of year	344.53	4,272.50	3,777.10
Unexpended portion of insular loan	.....	.....	198.55
Available for ordinary expenditures	344.53	4,272.50	3,322.19
Available for road expenditures	.....	.....	256.36
Total	344.53	4,272.50	3,777.10

COMERIO.

Cash on hand beginning of year	$35.55	$16.91	$657.35
INCOME.			
General property tax	1,972.30	3,449.94	2,283.22
8 per cent property tax for roads	.....	.....	268.14
Excise tax (municipal quota)	183.02	.....	.....
Taxes levied prior to July 1, 1901	52.61	.....	.....
Industrial and commercial license taxes	1,393.10	820.50	1,292.07
Licenses, permits, and certificates	211.35	224.40	71.70
Municipal property	970.47	1,211.62	1,479.58
Court fines	89.62	181.42	262.40
Miscellaneous	4.30	21.25	120.17
Total current income	4,876.77	5,909.13	5,777.28
Insular loans	2,500.00	.....	750.00
Total, including insular loans	7,376.77	5,909.13	6,527.28
Total, including insular loans and cash on hand beginning of year	7,412.32	5,926.04	7,184.63

Net income and expenditures of municipalities, by items, for fiscal years ending June 30, 1905, 1906, and 1907—Continued.

COMERIO—Continued

Item.	Fiscal year ending June 30—		
	1905.	1906.	1907.
EXPENDITURES.			
Administrative expenditures	$2,733.12	$1,646.34	$1,758.84
Lighting	92.00	104.86	203.89
Public works, maintenance, productive	53.00	48.00	132.52
Public works, maintenance, nonproductive	24.95	309.97	614.54
Charities	437.87	263.32	318.96
Public health	1,249.11	1,190.00	934.29
Courts	1,309.00	321.74	259.03
Penal institutions	49.67	80.00	111.61
Traveling expenses	1.75	9.95	17.70
Civil register	220.07	21.00	.....
Education, nonobligatory	.....	60.00	164.90
Roads, obligatory	.....	.....	222.25
Miscellaneous	67.35	89.77	64.25
Total current expenditures	6,237.82	4,144.95	4,802.78
Certificates of indebtedness	460.77	423.54	434.87
Insular loans, repayment principal	461.44	549.11	493.65
Insular loans, interest	62.75	54.39	38.38
Indebtedness, district road board	.....	96.70	.....
Indebtedness, school board	172.63	.....	.....
Total expenditures on account of indebtedness	1,157.59	1,123.74	966.30
Total expenditures	7,395.41	5,268.69	5,769.08
Balance on hand end of year	16.91	657.35	1,415.55
Unexpended portion of insular loan	.....	.....	750.00
Available for ordinary expenditures	16.91	657.35	619.66
Available for road expenditures	.....	.....	45.89
Total	16.91	657.35	1,415.55

COROZAL.

Cash on hand beginning of year	.....	.....	$838.67
INCOME.			
General property tax	.....	$$2,498.74	$2,995.23
8 per cent property tax for roads	.....	.....	347.44
Industrial and commercial license taxes	.....	823.50	1,216.50
Licenses, permits, and certificates	.....	231.50	106.02
Municipal property	.....	660.14	575.20
Court fines	.....	191.72	94.35
Miscellaneous	.....	5.00	69.50
Total current income	.....	4,410.60	5,404.24
Total, including cash on hand beginning of year	.....	4,410.60	6,242.91
EXPENDITURES.			
Administrative expenditures	.....	1,074.59	974.94
Lighting	.....	156.00	265.90
Public works, construction, productive	.....	.....	115.20
Public works, maintenance, productive	.....	148.70	48.00
Public works, maintenance, nonproductive	.....	417.75	615.23
Charities	.....	349.89	387.29
Public health	.....	800.00	936.00
Courts	.....	263.66	269.90
Penal institutions	.....	63.34	65.8[illegible]
Traveling expenses	.....	76.20	39.2[illegible]
Roads, obligatory	.....	.....	85.7[illegible]
Miscellaneous	.....	41.45	116.[illegible]
Total current expenditures	.....	3,391.58	3,919.7[illegible]
Certificates of indebtedness	.....	180.35	185.[illegible]
Total expenditures	.....	3,571.93	4,104.[illegible]
Balance on hand end of year	.....	838.67	2,137.[illegible]
Available for ordinary expenditures	.....	838.67	1,876.[illegible]
Available for road expenditures	.....	.....	261.[illegible]
Total	.....	838.67	2,137.[illegible]

Net income and expenditures of municipalities, by items, for fiscal years ending June 30, 1905, 1906, and 1907—Continued.

DORADO.

Item.	Fiscal year ending June 30—		
	1905.	1906.	1907.
Cash on hand beginning of year			$523.04
INCOME.			
General property tax		$$2,805.37	$3,610.36
8 per cent property tax for roads			504.29
Industrial and commercial license taxes		465.50	550.50
Licenses, permits, and certificates		158.70	30.00
Municipal property		356.00	187.50
Court fines		90.45	52.05
Miscellaneous		.50	122.74
Total current income		3,876.52	5,057.44
Total, including cash on hand beginning of year		3,876.52	5,580.48
EXPENDITURES.			
Administrative expenditures		1,284.07	1,066.31
Lighting		108.40	174.77
Public works, construction, productive			150.00
Public works, maintenance, productive		36.00	24.00
Public works, maintenance, nonproductive		179.40	338.39
Charities		166.85	308.83
Public health		743.00	646.75
Courts		272.85	180.00
Penal institutions		34.62	169.68
Traveling expenses		24.00	24.50
Roads, obligatory			496.39
Miscellaneous		51.17	28.55
Total current expenditures		2,900.36	3,608.17
Certificates of indebtedness		453.12	472.01
Total expenditures		3,353.48	4,080.18
Balance on hand end of year		523.04	1,500.30
Available for ordinary expenditures		523.04	1,492.40
Available for road expenditures			7.90
Total		523.04	1,500.30

FAJARDO.

Cash on hand beginning of year	$1,023.55	$766.36	$4.61
INCOME.			
General property tax	9,500.08	$11,131.76	$15,930.50
8 per cent property tax for roads			2,188.36
Excise tax (municipal quota)	372.28		
Industrial and commercial license taxes	968.00	1,066.25	1,581.65
Licenses, permits, and certificates	408.25	439.00	61.83
Municipal property	3,276.68	4,337.46	3,565.84
Court fines	195.90	467.75	608.50
Miscellaneous	24.13	186.61	394.25
Total current income	14,745.32	17,628.83	24,330.93
Insular loans	2,800.00		
Total, including insular loans	17,545.32	17,628.83	24,330.93
Total, including insular loans and cash on hand beginning of year	18,568.87	18,395.19	24,335.54
EXPENDITURES.			
Administrative expenditures	5,030.54	4,497.79	4,529.06
Lighting	796.07	1,427.44	1,800.00
Public works construction, nonproductive	250.00		
Public works, maintenance, productive	601.00	627.00	582.00
Public works, maintenance, nonproductive	1,820.00	3,445.81	2,263.90
Charities	1,465.00	1,794.45	1,014.75
Public health	4,593.70	3,585.75	7,248.41
Courts	557.09	360.00	900.00
Penal institutions	646.98	691.05	762.45

Net income and expenditures of municipalities, by items, for fiscal years ending June 30, 1905, 1906, and 1907—Continued.

PAJARDO—Continued.

Item.	Fiscal year ending June 30—		
	1905.	1906.	1907.
EXPENDITURES—continued.			
Traveling expenses	$102.00	$300.00	$302.76
Civil register	726.00	690.00	727.50
Roads, obligatory	.....	.....	1,076.29
Miscellaneous	527.50	286.58	470.65
Total current expenditures	17,115.88	17,705.87	21,767.77
Insular loans, repayment principal	520.58	611.24	551.87
Insular loans, interest	69.68	60.90	44.09
Indebtedness, district road board	.....	12.57	.....
Indebtedness, school board	96.37	.....	.....
Total expenditures on account of indebtedness	686.63	684.71	595.96
Total expenditures	17,802.51	18,390.58	22,363.73
Balance on hand end of year	766.36	4.61	1,971.81
Available for ordinary expenditures	766.36	4.61	859.74
Available for road expenditures	.....	.....	1,112.07
Total	766.36	4.61	1,971.81

GUAYAMA.

Cash on hand beginning of year	.....	$195.69	$1,777.03
INCOME.			
General property tax	$26,333.20	15,287.67	16,419.39
8 per cent property tax for roads	.....	.....	2,117.54
Excise tax (municipal quota)	517.94	.....	.....
Industrial and commercial license taxes	4,542.00	2,909.00	3,280.00
Licenses, permits, and certificates	1,802.00	1,394.60	382.00
Municipal property	8,000.98	7,212.76	6,316.11
Court fines	229.50	571.20	804.80
Miscellaneous	82.51	1 .00	1,169.51
Total current income	41,508.13	27,385.23	30,489.35
Total, including cash on hand beginning of year	41,508.13	27,580.92	32,266.38
EXPENDITURES.			
Administrative expenditures	13,537.34	6,349.47	6,539.24
Fire department	934.90	952.07	634.41
Lighting	1,537.20	1,190.98	1,031.52
Public works, construction, productive	.....	.....	200.00
Public works, construction, nonproductive	.....	2,000.00	1,530.41
Public works, maintenance, productive	2,663.59	2,357.85	1,933.75
Public works, maintenance, nonproductive	1,985.26	1,543.79	1,356.00
Charities	6,393.26	3,672.70	3,981.05
Public health	8,674.36	3,632.36	3,978.49
Courts	716.66	540.00	900.00
Penal institutions	1,068.95	1,027.56	1,003.68
Traveling expenses	1,758.40	420.00	396.00
Civil register	84.00	360.00	.....
Education, nonobligatory	360.00	360.00	1,034.82
Roads, obligatory	.....	.....	1,387.76
Miscellaneous	1,157.07	1,397.11	1,784.85
Total current expenditures	40,890.99	25,803.89	27,691.98
Certificates of indebtedness	421.45	.....	.....
Total expenditures	41,312.44	25,803.89	27,691.98
Balance on hand end of year	195.69	1,777.03	4,574.40
Available for ordinary expenditures	195.69	1,777.03	3,844.62
Available for road expenditures	.....	.....	729.78
Total	195.69	1,777.03	4,574.40

Net income and expenditures of municipalities, by items, for fiscal years ending June 30, 1905, 1906, and 1907—Continued.

GUAYANILLA.

Item.	Fiscal year ending June 30—		
	1905.	1906.	1907.
Cash on hand beginning of year			$2,098.81
INCOME.			
General property tax		$5,663.40	5,707.90
8 per cent property tax for roads			756.02
Industrial and commercial license taxes		793.00	671.98
Licenses, permits, and certificates		57.50	30.45
Municipal property		751.47	468.50
Court fines		173.21	122.72
Miscellaneous		88.77	47.10
Total current income		7,527.35	7,804.67
Insular loans			2,000.00
Total, including insular loans		7,527.35	9,804.67
Total including insular loans and cash on hand beginning of year		7,527.35	11,903.48
EXPENDITURES.			
Administrative expenditures		1,175.38	1,618.63
Fire department			34.02
Lighting		315.60	406.14
Public works, construction, productive			600.00
Public works, construction, nonproductive		144.63	1,165.64
Public works, maintenance, productive		180.00	402.04
Public works, maintenance, nonproductive		107.55	817.11
Charities		679.83	919.50
Public health		1,370.20	1,318.62
Courts		244.00	585.00
Penal institutions		178.06	
Traveling expenses		250.00	362.82
Civil register		180.00	200.00
Education, nonobligatory		60.00	95.00
Roads, obligatory			224.62
Miscellaneous		543.29	143.36
Total current expenditures		5,428.54	8,892.50
Insular loans, repayment principal			500.00
Insular loans, interest			45.33
Total expenditures on account of indebtedness			545.33
Total expenditures		5,428.54	9,437.83
Balance on hand end of year		2,098.81	2,465.65
Unexpended portion of insular loans			1,398.50
Available for ordinary expenditures		2,098.81	448.48
Available for road expenditures			618.77
Total		2,098.81	2,465.65

GURABO.

Cash on hand beginning of year			$1,660.37
INCOME.			
General property tax		$3,125.59	3,762.75
8 per cent property tax for roads			480.66
Industrial and commercial license taxes		670.50	1,023.18
Licenses, permits, and certificates		111.00	98.00
Municipal property		622.17	755.45
Court fines		461.95	639.50
Miscellaneous		49.01	31.94
Total current income		5,040.22	6,791.48
Total, including cash on hand beginning of year		5,040.22	8,451.85

Net income and expenditures of municipalities, by items, for fiscal years ending June 30, 1905, 1906, and 1907—Continued.

GURABO—Continued.

Item.	Fiscal year ending June 30—		
	1905.	1906.	1907.
EXPENDITURES.			
Administrative expenditures	.....	$1,093.76	$1,192.54
Lighting	.....	196.70	203.81
Public works, construction, productive	.....	.....	951.79
Public works, construction, nonproductive	.....	25.00	89.02
Public works, maintenance, productive	.....	144.00	144.00
Public works, maintenance, nonproductive	.....	172.54	149.37
Charities	.....	519.59	477.05
Public health	.....	724.89	906.23
Courts	.....	260.00	250.75
Penal institutions	.....	100.00	109.00
Traveling expenses	.....	6.50	20.00
Civil register	.....	35.00	23.35
Roads, obligatory	.....	.....	34.13
Miscellaneous	.....	101.87	90.62
Total expenditures	.....	3,379.85	4,641.66
Balance on hand end of year	.....	1,660.37	3,810.19
Available for ordinary expenditures	.....	1,660.37	3,363.66
Available for road expenditures	.....	.....	446.53
Total	.....	1,660.37	3,810.19

HATILLO.

Cash on hand beginning of year	.....	.....	$1,104.50
INCOME.			
General property tax	.....	$3,938.88	4,489.00
8 per cent property tax for roads	.....	.....	531.47
Industrial and commercial license taxes	.....	442.00	550.00
Licenses, permits, and certificates	.....	8.00	5.50
Municipal property	.....	213.00	305.87
Court fines	.....	101.25	35.25
Miscellaneous	.....	13.00	88.92
Total current income	.....	4,716.13	6,006.01
Total, including cash on hand beginning of year	.....	4,716.13	7,110.51
EXPENDITURES.			
Administrative expenditures	.....	833.99	969.16
Lighting	.....	145.00	144.00
Public works, construction, productive	.....	148.00	.....
Public works, maintenance, productive	.....	60.00	60.00
Public works, maintenance, nonproductive	.....	204.00	436.00
Charities	.....	500.00	625.00
Public health	.....	675.15	764.07
Courts	.....	252.46	240.00
Penal institutions	.....	165.20	192.00
Traveling expenses	.....	6.30	4.30
Civil register	.....	216.00	240.00
Education, nonobligatory	.....	255.00	400.93
Roads, obligatory	.....	.....	219.85
Miscellaneous	.....	98.56	129.21
Total current expenditures	.....	3,559.66	4,424.52
Certificates of indebtedness	.....	51.97	.....
Total expenditures	.....	3,611.63	4,424.52
Balance on hand end of year	.....	1,104.50	2,685.99
Available for ordinary expenditures	.....	1,104.50	2,374.37
Available for road expenditures	.....	.....	311.62
Total	.....	1,104.50	2,685.99

Net income and expenditures of municipalities, by items, for fiscal years ending June 30, 1905, 1906, and 1907—Continued.

HUMACAO.

Item.	Fiscal year ending June 30—		
	1905.	1906.	1907.
Cash on hand beginning of year	$1,599.22	$450.20	$297.62
INCOME.			
General property tax	9,161.01	11,238.97	13,201.20
8 per cent property tax for roads	.....	.....	1,885.06
Excise tax (municipal quota)	508.33	.....	.....
Industrial and commercial license taxes	4,458.00	4,392.00	5,002.20
Licenses, permits, and certificates	339.00	168.10	173.00
Municipal property	4,258.16	4,454.47	3,791.52
Court fines	407.00	546.65	446.25
Miscellaneous	458.89	509.13	1,215.70
Total current income	19,590.39	21,309.32	25,714.93
Insular loans	.....	.....	2,270.44
Total, including insular loans	19,590.39	21,309.32	27,985.37
Total, including insular loans and cash on hand beginning of year	21,189.61	21,759.52	28,282.99
EXPENDITURES.			
Administrative expenditures	4,939.38	5,526.49	5,665.72
Lighting	847.62	1,251.13	1,128.66
Public works, maintenance, productive	887.40	856.77	927.23
Public works, maintenance, nonproductive	1,073.29	844.71	1,365.98
Charities	2,887.12	2,877.45	3,713.40
Public health	3,851.13	4,381.65	4,608.35
Courts	605.65	536.88	953.66
Penal institutions	923.01	1,029.00	763.92
Traveling expenses	383.20	91.63	108.30
Civil register	674.44	709.72	786.57
Education, nonobligatory	425.06	319.98	295.00
Roads, obligatory	.....	.....	1,195.68
Miscellaneous	1,245.74	516.44	1,020.49
Total current expenditures	18,743.04	18,941.85	22,532.96
Certificates of indebtedness	1,790.77	2,520.05	3,785.34
Indebtedness school board	205.60	.....	.....
Total expenditures on account of indebtedness	1,996.37	2,520.05	3,785.34
Total expenditures	20,739.41	21,461.90	26,318.30
Balance on hand end of year	450.20	297.62	1,964.69
Available for ordinary expenditures	450.20	297.62	1,275.31
Available for road expenditures	.....	.....	689.38
Total	450.20	297.62	1,964.69

ISABELA.

Cash on hand beginning of year	$401.53	$56.43	$23.83
INCOME.			
General property tax	2,928.20	3,691.38	4,776.87
8 per cent property tax for roads	.....	.....	878.08
Excise tax (municipal quota)	330.26	.....	.....
Industrial and commercial license taxes	1,679.68	1,685.45	2,357.32
Licenses, permits, and certificates	128.56	142.79	76.30
Municipal property	473.94	533.57	550.95
Court fines	128.67	178.62	177.18
Miscellaneous	4.18	11.00	151.56
Total current income	5,673.49	6,242.81	8,968.26
Total, including cash on hand beginning of year	6,075.02	6,299.24	8,992.09
EXPENDITURES.			
Administrative expenditures	2,151.57	2,703.85	2,097.72
Lighting	138.32	255.60	432.44
Public works, maintenance, productive	135.00	195.00	163.75
Public works, maintenance, nonproductive	90.89	233.18	428.73

Net income and expenditures of municipalities, by items, for fiscal years ending June 30, 1905, 1906, and 1907—Continued.

ISABELA—Continued.

Item.	Fiscal year ending June 30—		
	1905.	1906.	1907.
EXPENDITURES—continued.			
Charities	$463.00	$537.00	$694.00
Public health	794.70	1,055.60	1,352.88
Courts	709.50	318.00	540.80
Penal institutions	305.52	288.68	211.16
Traveling expenses	64.25	60.00	58.00
Civil register	128.56	31.79	229.36
Education, nonobligatory	.....	.....	50.00
Roads, obligatory	.....	.....	878.08
Miscellaneous	150.09	165.00	489.21
Total current expenditures	5,131.40	5,843.70	7,626.13
Certificates of indebtedness	395.37	431.71	443.27
Indebtedness district road board	407.01	.....	.....
Indebtedness school board	84.81	.....	.....
Total expenditures on account of indebtedness	887.19	431.71	443.27
Total expenditures	6,018.59	6,275.41	8,069.40
Balance on hand end of year available for ordinary expenditures	56.43	23.83	922.69

JUANA DIAZ.

Cash on hand beginning of year	$57.16	$3.92	$4,867.80
INCOME.			
General property tax	11,870.21	17,241.29	18,887.25
8 per cent property tax for roads	.....	.....	2,448.49
Excise tax (municipal quota)	618.83	.....	.....
Taxes levied prior to July 1, 1901	16.16	.....	.....
Industrial and commerical license taxes	1,465.50	2.50	2,634.03
Licenses, permits, and certificates	932.50	162.75	77.00
Municipal property	1,178.48	1,770.92	1,533.81
Court fines	446.60	97.65	309.89
Miscellaneous	306.98	189.01	3,564.09
Total current income	16,835.26	19,464.12	29,454.56
Insular loans	.....	6,000.00	.....
Total including insular loans	16,835.26	25,464.12	29,454.56
Total, including insular loans and cash on hand beginning of year	16,892.42	25,468.04	34,322.3[illegible]
EXPENDITURES.			
Administrative expenditures	3,882.97	3,912.17	5,325.3[illegible]
Fire department	24.48	.....	.....
Lighting	475.90	1,173.83	841.5[illegible]
Public works, construction, nonproductive	2,100.00	.....	.....
Public works, maintenance, productive	344.45	328.29	548.[illegible]
Public works, maintenance, nonproductive	1,214.98	1,141.14	332.[illegible]
Charities	3,304.36	6,114.41	4,785.[illegible]
Public health	1,885.50	2,604.39	2,206.[illegible]
Courts	685.00	257.50	572.[illegible]
Penal institutions	744.30	942.02	967.[illegible]
Traveling expenses	262.75	211.50	220.[illegible]
Civil register	222.00	307.00	679.[illegible]
Education, nonobligatory	230.20	709.40	416.[illegible]
Roads, obligatory	.....	.....	2,403.[illegible]
Miscellaneous	636.09	1,294.12	514.[illegible]
Total current expenditures	16,013.08	18,995.77	19,814.[illegible]
Insular loans, repayment principal	.....	.....	3,000.[illegible]
Insular loans, interest	.....	.....	177.[illegible]
Indebtedness district road board	500.00	350.00	.....
Indebtedness school board	352.60	1,254.47	.....
Indebtedness insular trust fund	22.82	.....	.....
Total expenditures on account of indebtedness	875.42	1,604.47	3,17[illegible]
Total expenditures	16,888.50	20,600.24	22,99[illegible]

Net income and expenditures of municipalities, by items, for fiscal years ending June 30, 1905, 1906, and 1907—Continued.

JUANA DIAZ—Continued.

Item.	Fiscal year ending June 30—		
	1905.	1905.	1907.
EXPENDITURES—continued.			
Balance on hand end of year	$3.92	$4,867.80	$11,330.11
Unexpended portion of insular loan		4,362.39	4,049.97
Available for ordinary expenditures	3.92	505.41	7,234.87
Available for road expenditures			45.27
Total	3.92	4,867.80	11,330.11

JUNCOS.

Cash on hand beginning of year			$1,013.45
INCOME.			
General property tax		$3,585.56	$5,228.12
8 per cent property tax for roads			652.64
Industrial and commercial license taxes		1,340.16	2,319.37
Licenses, permits, and certificates		119.25	348.00
Municipal property		1,576.50	2,452.89
Court fines		668.45	888.98
Miscellaneous		9.34	113.38
Total current income		7,299.26	12,003.38
Total, including cash on hand beginning of year		7,299.26	13,016.83
EXPENDITURES.			
Administrative expenditures		1,407.69	1,809.26
Lighting		295.00	815.20
Public works, construction, productive		390.60	
Public works, construction, nonproductive		650.00	100.00
Public works, maintenance, productive		312.00	396.00
Public works, maintenance, nonproductive		632.19	899.80
Charities		813.13	1,037.64
Public health		910.90	1,314.34
Courts		287.87	600.00
Penal institutions		389.40	465.46
Traveling expenses		90.75	100.00
Education, nonobligatory			132.00
Roads, obligatory			149.48
Miscellaneous		78.28	277.20
Total current expenditures		6,257.81	8,096.38
Certificates of indebtedness		28.00	62.87
Total expenditures		6,285.81	8,159.25
Balance on hand end of year		1,013.45	4,857.58
Available for ordinary expenditures		1,013.45	4,354.42
Available for road expenditures			503.16
Total		1,013.45	4,857.58

LAJAS.

Cash on hand beginning of year	$57.96	$225.00	$2,430.26
INCOME.			
General property tax	$5,101.68	$7,840.32	$7,424.62
8 per cent property tax for roads			1,560.78
Excise tax (municipal quota)	194.97		
Industrial and commercial license taxes	834.00	596.00	584.26
Licenses, permits, and certificates	323.60	113.45	43.50
Municipal property	435.32	475.00	528.83
Court fines	174.58	176.49	112.20
Miscellaneous	168.71		42.36
Total current income	7,232.86	9,200.94	10,296.55
Insular loans			6,000.00
Total, including insular loans	7,232.86	9,200.94	16,296.55
Total, including insular loans and cash on hand beginning of year	7,290.82	9,425.26	18,726.81

Net income and expenditures of municipalities, by items, for fiscal years ending June 30, 1905, 1906, and 1907—Continued.

LAJAS—Continued.

Item.	Fiscal year ending June 30—		
	1905.	1906.	1907.
EXPENDITURES.			
Administrative expenditures	$3,265.10	$3,447.80	$2,834.96
Lighting	59.88	120.00	236.15
Public works, maintenance, productive	108.00	96.00	96.00
Public works, maintenance, nonproductive	93.88	877.49	1,660.54
Charities	457.97	660.00	825.19
Public health	1,394.07	869.75	806.41
Courts	888.71	240.00	540.00
Penal institutions	70.32	66.47	200.00
Traveling expenses	117.81	149.36	144.00
Civil register	160.00	.....	.....
Education, nonobligatory	.....	100.00	.....
Roads, obligatory	.....	.....	2,053.24
Miscellaneous	279.98	252.49	312.63
Total current expenditures	6,895.72	6,879.36	9,709.12
Certificates of indebtedness	111.56	116.64	119.77
Indebtedness school board	58.22	.....	.....
Total expenditures on account of indebtedness	169.78	116.64	119.77
Total expenditures	7,065.50	6,996.00	9,828.89
Balance on hand end of year	225.32	2,430.26	8,897.92
Unexpended portion of insular loan	.....	.....	6,000.00
Available for ordinary expenditures	225.32	2,430.26	2,555.82
Available for road expenditures	.....	.....	342.10
Total	225.32	2,430.26	8,897.92

LARES.

Cash on hand beginning of year	$2,717.11	$1,903.03	$4,014.9[illegible]
INCOME.			
General property tax	8,563.25	9,027.21	12,221[illegible]
8 per cent property tax for roads	.....	.....	2,292[illegible]
Excise tax (municipal quota)	463.25	.....	.....
Taxes levied prior to July 1, 1901	20.33	.....	.....
Industrial and commercial license taxes	802.00	721.50	1,30[illegible]
Licenses, permits, and certificates	240.20	62.40	28[illegible]
Municipal property	987.99	994.03	1,35[illegible]
Court fines	203.78	92.85	6[illegible]
Miscellaneous	10.86	59.25	48[illegible]
Total current income	11,291.66	10,957.24	17,75[illegible]
Insular loans	.....	12,000.00	.....
Total, including insular loans	11,291.66	22,957.24	17,75[illegible]
Total, including insular loans and cash on hand beginning of year	14,008.77	24,860.27	21,7[illegible]
EXPENDITURES.			
Administrative expenditures	3,974.93	4,126.58	3,41[illegible]
Lighting	276.32	297.80	23[illegible]
Public works, construction, productive	.....	.....	4,00[illegible]
Public works, construction, nonproductive	.....	7,014.40	.....
Public works, maintenance, productive	120.00	115.00	11[illegible]
Public works, maintenance, nonproductive	841.42	2,507.78	22[illegible]
Charities	1,899.87	2,316.50	1,63[illegible]
Public health	2,316.00	2,152.31	96[illegible]
Courts	540.00	510.00	57[illegible]
Penal institutions	259.86	476.38	24[illegible]
Civil register	359.00	347.50	34[illegible]
Education, nonobligatory	386.43	383.50	22[illegible]
Roads, obligatory	.....	.....	1,5[illegible]
Miscellaneous	479.17	472.42	18[illegible]
Total current expenditures	11,453.00	20,720.17	13,7[illegible]

Net income and expenditures of municipalities, by items, for fiscal years ending June 30, 1905, 1906, and 1907—Continued.

LARES—Continued.

Item.	Fiscal year ending June 30—		
	1905.	1906.	1907.
EXPENDITURES—continued.			
Insular loans, repayment principal	.....	.....	$2,400.00
Insular loans, interest	.....	.....	410.99
Indebtedness district road board	$539.00	.....	.....
Indebtedness school board	113.74	$125.17	100.00
Total expenditures on account of indebtedness	652.74	125.17	2,910.99
Total expenditures	12,105.74	20,845.34	16,660.92
Balance on hand end of year	1,903.03	4,014.93	5,110.85
Unexpended portion of insular loan	.....	3,998.22	.....
Available for ordinary expenditures	1,903.03	16.71	4,398.74
Available for road expenditures	.....	.....	712.11
Total	1,903.03	4,014.93	5,110.85

LAS MARIAS.

Cash on hand beginning of year	$5.11	$13.12	$167.86
INCOME.			
General property tax	4,810.67	11,824.92	10,938.16
8 per cent property tax for roads	.....	.....	1,215.33
Excise tax (municipal quota)	250.20	.....	.....
Industrial and commercial license taxes	232.50	230.00	520.35
Licenses, permits, and certificates	10.90	38.10	11.70
Municipal property	40.24	17.00	52.12
Court fines	268.75	102.50	280.60
Miscellaneous	68.45	25.00	402.50
Total current income	5,681.71	12,237.52	13,420.76
Total, including cash on hand beginning of year	5,686.82	12,250.64	13,588.62
EXPENDITURES.			
Administrative expenditures	2,688.56	4,048.73	2,996.39
Lighting	172.74	191.40	176.68
Public works, construction, productive	.....	56.00	.....
Public works, construction, nonproductive	63.60	118.90	.....
Public works, maintenance, productive	103.50	467.00	552.00
Public works, maintenance, nonproductive	149.40	363.91	191.42
Charities	630.18	1,298.20	1,532.81
Public health	299.60	2,097.19	1,502.10
Courts	499.67	1,011.56	549.83
Penal institutions	145.78	310.43	245.29
Traveling expenses	115.59	98.00	115.97
Civil register	144.50	606.50	212.17
Education, nonobligatory	10.00	10.00	239.53
Roads, obligatory	.....	.....	1,197.57
Roads, nonobligatory	31.00	177.00	.....
Miscellaneous	396.68	843.93	927.20
Total current expenditures	5,450.80	11,698.75	10,438.96
Certificates of indebtedness	176.42	191.23	196.35
Indebtedness district road board	.....	192.80	.....
Indebtedness school board	46.48	.....	1,415.30
Total expenditures on account of indebtedness	222.90	384.03	1,611.65
Total expenditures	5,673.70	12,082.78	12,050.61
Balance on hand end of year	13.12	167.86	1,538.01
Available for ordinary expenditures	13.12	167.86	1,520.25
Available for road expenditures	.....	.....	17.76
Total	13.12	167.86	1,538.01

Net income and expenditures of municipalities, by items, for fiscal years ending June 30, 1905, 1906, and 1907—Continued.

LOIZA.

Item.	Fiscal year ending June 30—		
	1905.	1906.	1907.
Cash on hand beginning of year			$2,959.64
INCOME.			
General property tax		$7,697.97	9,170.33
8 per cent property tax for roads			1,321.38
Industrial and commercial license taxes		226.50	341.50
Licenses, permits, and certificates		61.60	88.30
Municipal property		1,185.32	1,027.32
Court fines		136.91	244.65
Miscellaneous			98.63
Total current income		9,308.30	12,292.11
Total, including cash on hand beginning of year		9,308.30	15,251.75
EXPENDITURES.			
Administrative expenditures		1,506.16	1,950.96
Lighting		258.63	298.17
Public works, construction, productive		152.00	
Public works, construction, nonproductive			1,638.52
Public works, maintenance, productive		631.70	1,086.00
Public works, maintenance, nonproductive		1,104.30	573.31
Charities		659.94	852.87
Public health		863.30	1,530.00
Courts		240.00	575.49
Penal institutions		87.25	116.95
Traveling expenses		177.65	147.38
Civil register		284.00	
Roads, obligatory			325.12
Miscellaneous		383.73	364.80
Total expenditures		6,348.66	9,459.57
Balance on hand end of year		2,959.64	5,792.18
Available for ordinary expenditures		2,959.64	4,795.92
Available for road expenditures			996.26
Total		2,959.64	5,792.18

MANIATI.

Cash on hand beginning of year	$314.33	$70.55	$26.19
INCOME.			
General property tax	9,265.27	10,747.13	13,890.42
8 per cent property tax for roads			1,745.57
Excise tax (municipal quota)	517.88		
Taxes levied prior July 1 1901	609.64	152.96	
Industrial and commercial license taxes	1,679.00	2,501.00	3,845.94
Licenses, permits, and certificates	283.61	177.19	142.54
Municipal property	3,099.04	3,098.70	3,038.73
Court fines	653.18	551.52	583.26
Miscellaneous	207.22	245.10	399.81
Total current income	16,314.84	17,473.60	23,646.27
Insular loans			7,000.00
Total, including insular loans	16,314.84	17,473.60	30,646.27
Total, including insular loans and cash on hand beginning of year	16,629.17	17,544.15	30,672.46
EXPENDITURES.			
Administrative expenditures	4,597.59	5,490.09	5,350.00
Fire department	180.47	144.88	165.40
Lighting	689.67	779.89	1,151.95
Public works, maintenance, productive	213.88	382.65	287.72
Public works, maintenance, nonproductive	589.46	650.00	508.98
Charities	4,066.79	3,303.08	5,070.82
Public health	2,805.60	3,207.46	3,367.70
Courts	797.04	453.26	520.94
Penal institutions	692.98	1,099.15	1,950.55
Traveling expenses	505.00	212.00	295.00
Civil register	390.00	158.71	429.29
Education, nonobligatory	283.55	405.81	646.66

Net income and expenditures of municipalities, by items, for fiscal years ending June 3[illegible] 1905, 1906, and 1907—Continued.

MANIATI—Continued.

Item.	Fiscal year ending June 30—		
	1905.	1906.	1907.
EXPENDITURES—continued.			
Roads, obligatory	.....	.....	$879.91
Miscellaneous	$184.37	$569.45	476.22
Total current expenditures	15,996.40	16,856.37	21,101.14
Certificates of indebtedness	461.92	476.82	489.58
Insular loans, repayment principal	.....	.....	3,500.00
Insular loans, interest	.....	.....	116.41
Indebtedness, district road board	100.30	56.91	.....
Indebtedness, school board	.....	127.86	56.70
Total expenditures on account of indebtedness	562.22	661.59	4,162.69
Total expenditures	16,558.62	17,517.96	25,263.83
Balance on hand end of year	70.55	26.19	5,408.63
Available for ordinary expenditures	70.55	26.19	4,542.97
Available for road expenditures	.....	.....	865.66
Total	70.55	26.19	5,408.63

MARICAO.

Cash on hand beginning of year	$69.84	$11.32	$34.08
INCOME.			
General property tax	5,826.13	6,282.87	8,716.59
3 per cent property tax for roads	.....	.....	966.29
Excise tax (municipal quota)	184.39	.....	.....
Taxes levied prior to July 1, 1901	64.41	.....	.....
Industrial and commercial license taxes	.....	224.00	275.00
Licenses, permits, and certificates	94.50	21.00	84.00
Municipal property	284.04	324.75	386.51
Court fines	56.15	91.00	135.50
Miscellaneous	.....	.....	24.44
Total current income	6,509.62	6,943.62	10,588.33
Insular loans	.....	.....	7,000.00
Total, including insular loans	6,509.62	6,943.62	17,588.33
Total, including insular loans and cash on hand beginning of year	6,579.46	6,954.94	17,622.41
EXPENDITURES.			
[illegible]inistrative expenditures	2,874.51	2,907.60	2,182.03
[illegible]ting	344.00	252.49	292.68
[illegible]ic works, construction, productive	.....	.....	191.20
[illegible]ic works, construction, nonproductive	.....	.....	12.52
[illegible]ic works, maintenance, productive	290.98	161.02	526.00
[illegible]c works, maintenance, nonproductive	300.00	600.00	119.54
[illegible]ties	735.88	700.18	539.58
[illegible]c health	767.69	882.82	1,560.00
[illegible]s	572.38	407.25	465.75
[illegible] institutions	240.53	223.78	305.31
[illegible]ling expenses	43.05	6.50	33.70
[illegible]gister	60.00	55.01	.....
[illegible] obligatory	.....	.....	964.15
[illegible]aneous	282.49	139.48	164.35
[illegible]otal current expenditures	6,511.51	6,336.13	7,356.81
[illegible]tes of indebtedness	.....	9.18	12.65
[illegible] loans, repayment principal	.....	.....	1,400.00
[illegible]oans, interest	.....	.....	189.41
[illegible]ness district road board	.....	575.55	.....
[illegible]ness school board	56.63	.....	.....
[illegible]al expenditures on account of indebtedness	56.63	584.73	1,602.06
[illegible]l expenditures	6,568.14	6,920.86	9,958.87

Net income and expenditures of municipalities, by items, for fiscal years ending June 30, 1905, 1906, and 1907—Continued.

MARICAO—Continued.

Item.	Fiscal year ending June 30—		
	1905.	1906.	1907.
EXPENDITURES—continued.			
Balance on hand end of year	$11.32	$34.08	$8,663.54
Unexpended portion of insular loan			5,708.28
Available for ordinary expenditures	11.32	34.08	2,953.12
Available for road expenditures			2.14
Total	11.32	34.08	8,663.54

MAUNABO.

Cash on hand beginning of year			$185.04
INCOME.			
General property tax		$2,789.86	2,967.44
8 per cent property tax for roads			435.05
Industrial and commercial license taxes		493.00	963.98
Licenses, permits, and certificates		167.00	10.00
Municipal property		1,134.47	865.92
Court fines		140.20	114.30
Miscellaneous		151.50	55.20
Total current income		4,876.03	5,411.89
Total, including cash on hand beginning of year		4,876.03	5,596.93
EXPENDITURES.			
Administrative expenditures		1,307.55	1,503.00
Lighting		243.65	100.00
Public works, construction, productive		300.00	120.00
Public works, construction, nonproductive			400.00
Public works, maintenance, productive		120.00	146.00
Public works, maintenance, nonproductive		489.00	209.95
Charities		792.00	1,014.56
Public health		835.00	760.00
Courts		240.00	240.00
Penal institutions		224.00	303.42
Traveling expenses		39.00	30.00
Education, nonobligatory			120.00
Roads, obligatory			435.05
Miscellaneous		100.79	117.14
Total expenditures		4,690.99	5,499.72
Balance on hand end of year available for ordinary expenditures		185.04	97.21

MAYAGUEZ.

Cash on hand beginning of year	$3,193.11	$3,912.28	$551.94
INCOME.			
General property tax	22,160.68	33,252.26	39,372.85
8 per cent property tax for roads			4,377.03
Excise tax (municipal quota)	863.26		
Taxes levied prior to July 1, 1901	95.74		
Industrial and commercial license taxes	8,613.50	9,190.50	9,271.45
Licenses, permits, and certificates	1,041.85	1,354.37	870.35
Municipal property	17,881.73	19,995.42	19,143.83
Court fines	1,997.53	2,068.77	1,400.60
Miscellaneous	357.17	575.20	1,733.70
Total current income	53,011.46	66,436.52	76,169.81
Insular loans	12,000.00		1,400.00
Total, including insular loans	65,011.46	66,436.52	77,569.81
Total, including insular loans and cash on hand beginning of year	68,204.57	70,348.80	78,121.75

Net income and expenditures of municipalities, by items, for fiscal years ending June 30, 1905, 1906, and 1907—Continued.

MAYAGUEZ—Continued.

Item.	Fiscal year ending June 30—		
	1905.	1906.	1907.
EXPENDITURES.			
Administrative expenditures	$9,946.79	$9,626.97	$9,765.09
Fire department	2,200.00	2,214.76	2,221.54
Lighting	15,335.12	14,399.86	9,806.08
Public works, maintenance, productive	3,836.42	4,108.46	4,308.74
Public works, maintenance, nonproductive	3,546.85	6,718.38	7,186.03
Charities	12,523.66	14,080.61	17,297.22
Public health	7,469.54	8,032.52	6,904.84
Courts	1,935.48	1,800.00	1,834.95
Penal institutions	1,815.40	1,811.71	4,141.23
Traveling expenses	697.97	426.36	884.20
Civil register	321.17	465.00	518.11
Education, nonobligatory	1,064.00	1,667.08	2,081.27
Roads, obligatory	.....	.....	2,501.70
Miscellaneous	2,353.35	1,685.15	3,932.74
Total current expenditures	63,045.75	67,036.86	73,383.74
Insular loans, repayment principal	.....	2,330.63	2,200.00
Insular loans, interest	.....	429.37	526.67
Indebtedness district road board	36.42	.....	.....
Indebtedness school board	1,210.12	.....	.....
Total expenditures on account of indebtedness	1,246.54	2,760.00	2,726.67
Total expenditures	64,292.29	69,796.86	76,110.41
Balance on hand end of year	3,912.28	551.94	2,011.34
Unexpended portion of insular loan	.....	.....	30.00
Available for ordinary expenditures	3,912.28	551.94	106.01
Available for road expenditures	.....	.....	1,875.33
Total	3,912.28	551.94	2,011.34

MOCA.

Cash on hand beginning of year	.....	.....	$760.49
INCOME.			
General property tax	.....	$3,193.26	3,781.95
8 per cent property tax for roads	.....	.....	680.66
Industrial and commercial license taxes	.....	306.00	641.97
Licenses, permits, and certificates	.....	63.15	112.80
Municipal property	.....	160.12	160.52
Court fines	.....	146.95	117.85
Miscellaneous	.....	.....	53.38
Total current income	.....	3,869.48	5,549.13
Total, including cash on hand beginning of year	.....	3,869.48	6,309.62
EXPENDITURES.			
Administrative expenditures	.....	977.38	1,036.44
Lighting	.....	215.25	71.43
Public works, construction, nonproductive	.....	.....	491.75
Public works, maintenance, productive	.....	60.00	156.00
Public works, maintenance, nonproductive	.....	134.80	156.54
Charities	.....	224.26	182.02
Public health	.....	460.10	505.42
Courts	.....	204.00	300.00
Penal institutions	.....	167.16	157.76
Traveling expenses	.....	.....	9.00
Education, nonobligatory	.....	.....	156.95
Miscellaneous	.....	67.31	264.38
Total current expenditures	.....	2,510.26	3,487.69
Certificates of indebtedness	.....	598.73	614.77
Total expenditures	.....	3,108.89	4,102.46
Balance on hand end of year	.....	760.49	2,207.16
Available for ordinary expenditures	.....	760.49	1,526.50
Available for road expenditures	.....	.....	680.66
Total	.....	760.49	2,207.16

Net income and expenditures of municipalities, by items, for fiscal years ending June 30, 1905, 1906, and 1907—Continued.

MOROVIS.

Item.	Fiscal year ending June 30—		
	1905.	1906.	1907.
Cash on hand beginning of year		$4.25	$108.64
INCOME.			
General property tax	$1,491.11	3,672.08	3,154.69
8 per cent property tax for roads			379.48
Excise tax (municipal quota)	250.88		
Taxes levied prior to July 1, 1901	91.62		
Industrial and commercial license taxes	307.34	485.50	910.80
Licenses, permits, and certificates	154.00	126.15	33.55
Municipal property	370.20	523.66	496.48
Court fines	33.15	64.10	220.70
Miscellaneous	29.70	25.75	30.00
Total current income	2,728.00	4,897.24	5,225.10
Insular loans			4,000.00
Total, including insular loans	2,728.00	4,897.24	9,225.10
Total, including insular loans and cash on hand beginning of year	2,728.00	4,901.49	9,333.74
EXPENDITURES.			
Administrative expenditures	563.40	1,548.70	2,008.20
Lighting	58.18	92.65	128.31
Public works, construction, productive		25.75	
Public works, construction, nonproductive			447.84
Public works, maintenance, productive	17.02	80.15	136.77
Public works, maintenance, nonproductive	201.10	28.73	464.83
Charities	239.64	249.02	515.23
Public health	543.45	1,476.79	2,062.06
Courts	285.95	509.11	896.91
Penal institutions	213.91	221.44	280.92
Traveling expenses	28.25	23.73	43.00
Civil register	71.84	230.72	325.44
Roads, obligatory			245.70
Miscellaneous	187.65	45.87	109.86
Total current expenditures	2,410.39	4,522.66	7,665.07
Certificates of indebtedness	258.37	270.19	284.56
Insular loans, repayment principal			500.00
Insular loans, interest			112.02
Indebtedness school board	54.99		68.80
Total expenditures on account of indebtedness	313.36	270.19	965.38
Total expenditures	2,723.75	4,792.85	8,630.45
Balance on hand end of year	4.25	108.64	703.29
Unexpended portion of Insular loan			.21
Available for ordinary expenditures	4.25	108.64	569.30
Available for road expenditures			133.78
Total	4.25	108.64	703.29

NAGUABO.

Cash on hand beginning of year	$21.46	$236.92	$1,333.6[illegible]
INCOME.			
General property tax	4,892.60	5,739.88	7,606.[illegible]
8 per cent property tax for roads			1,063.[illegible]
Excise tax (municipal quota)	241.19		
Industrial and commercial license taxes	581.50	566.75	1,121.[illegible]
Licenses, permits, and certificates	167.25	223.25	41.[illegible]
Municipal property	1,268.25	1,971.12	2,61[illegible]
Court fines	59.00	73.20	12[illegible]
Miscellaneous	43.25	522.30	6[illegible]
Total current income	7,253.04	9,096.50	12,6[illegible]
Insular loans		3,000.00	
Total, including insular loans	7,253.04	12,096.50	12,6[illegible]
Total, including insular loans and cash on hand beginning of year	7,274.50	12,333.42	13,97[illegible]

Net income and expenditures of municipalities, by items, for fiscal years ending June 30, 1905, 1906, and 1907—Continued.

NAGUABO—Continued.

Item.	Fiscal year ending June 30—		
	1905.	1906.	1907.
EXPENDITURES.			
Administrative expenditures	$1,950.56	$2,518.85	$3,114.96
Lighting	405.36	350.00	471.93
Public works, construction, productive	49.26	.....	.....
Public works, construction, nonproductive	.....	3,050.00	.....
Public works, maintenance, productive	281.50	310.00	727.17
Public works, maintenance, nonproductive	420.97	750.00	738.10
Charities	1,125.66	1,407.51	1,836.79
Public health	1,110.00	1,045.75	1,722.29
Courts	783.82	240.00	240.00
Penal institutions	96.47	103.20	74.85
Traveling expenses	147.08	35.00	49.22
Civil register	54.01	20.00	.....
Education, nonobligatory	.....	29.50	.....
Roads, obligatory	.....	.....	550.28
Miscellaneous	118.15	331.09	570.49
Total current expenditures	6,542.84	10,191.60	10,096.08
Certificates of indebtedness	71.74	118.18	.....
Insular loans, repayment principal	.....	627.91	572.09
Insular loans, interest	.....	62.09	63.99
Indebtedness district road board	73.00	.....	.....
Indebtedness school board	350.00	.....	.....
Total expenditures on account of indebtedness	494.74	808.18	636.08
Total expenditures	7,037.58	10,999.78	10,732.16
Balance on hand end of year	236.92	1,333.64	3,243.68
Unexpended portion insular loan	.....	.27	.27
Available for ordinary expenditures	236.92	1,333.37	2,730.17
Available for road expenditures	.....	.....	513.24
Total	236.92	1,333.64	3,243.68

NARANJITO.

Cash on hand beginning of year	.....	.....	$207.45
INCOME.			
General property tax	.....	$1,387.08	1,310.77
8 per cent property tax for roads	.....	.....	155.42
Industrial and commercial license taxes	.....	361.00	495.50
Licenses, permits, and certificates	.....	166.00	109.25
Municipal property	.....	299.99	274.61
Court fines	.....	80.71	57.85
Miscellaneous	.....	36.02	25.37
Total current income	.....	2,330.80	2,428.77
Total, including cash on hand beginning of year	.....	2,330.80	2,636.22
EXPENDITURES.			
Administrative expenditures	.....	1,031.58	752.96
Lighting	.....	20.00	54.79
Public works, construction, productive	.....	.....	100.00
Public works, maintenance, productive	.....	36.00	24.00
Public works, maintenance, nonproductive	.....	20.00	91.40
Charities	.....	187.95	302.00
Public health	.....	480.00	360.00
Courts	.....	144.00	344.00
Penal institutions	.....	104.93	97.12
Traveling expenses	.....	20.00	30.75
Roads, obligatory	.....	.....	41.42
Miscellaneous	.....	78.89	98.89
Total expenditures	.....	2,123.35	2,297.33
Balance on hand end of year	.....	207.45	338.89
Available for ordinary expenditures	.....	207.45	224.89
Available for road expenditures	.....	.....	114.00
Total	.....	207.45	338.89

Net income and expenditures of municipalities, by items, for fiscal years ending June 30, 1905, 1906, and 1907—Continued.

PATILLAS.

Item.	Fiscal year ending June 30—		
	1905.	1906.	1907.
Cash on hand beginning of year	$0.74	$4.82	$3,694.44
INCOME.			
General property tax	3,215.72	5,187.07	5,341.96
8 per cent property tax for roads			699.89
Excise tax (municipal quota)	247.63		
Taxes levied prior to July 1, 1901	4.95		
Industrial and commercial license taxes	891.00	918.50	1,341.46
Licenses, permits, and certificates	194.50	358.00	35.50
Municipal property	735.71	1,239.31	935.74
Court fines	282.25	214.40	321.90
Miscellaneous	65.45		63.24
Total current income	5,637.21	7,917.28	8,709.69
Insular loans		2,000.00	
Total, including insular loans	5,637.21	9,917.28	8,709.69
Total, including insular loans and cash on hand beginning of year	5,637.95	9,922.10	12,404.13
EXPENDITURES.			
Administrative expenditures	2,012.03	2,235.00	2,079.91
Lighting	183.20	210.00	216.84
Public works, construction, nonproductive			780.89
Public works, maintenance, productive	200.42	389.77	443.03
Public works, maintenance, nonproductive	79.93	562.68	442.64
Charities	799.86	842.51	764.72
Public health	944.01	956.48	1,497.09
Courts	514.00	250.00	390.00
Penal institutions	337.50	396.80	317.15
Traveling expenses	58.00	50.00	60.00
Civil register	10.00		
Education, nonobligatory			240.00
Roads, obligatory			606.34
Miscellaneous	25.00	118.66	374.00
Total current expenditures	5,163.90	6,011.90	8,212.61
Certificates of indebtedness	206.62	215.76	221.54
Insular loans, repayment principal			400.00
Insular loans, interest			66.64
Indebtedness school board	262.56		
Total expenditures on account of indebtedness	469.18	215.76	688.1[illegible]
Total expenditures	5,633.13	6,227.66	8,900.7[illegible]
Balance on hand end of year	4.82	3,694.44	3,503.3[illegible]
Unexpended portion of insular loan		2,000.00	1,519.1[illegible]
Available for ordinary expenditures	4.82	1,694.44	1,920.[illegible]
Available for road expenditures			63.[illegible]
Total	4.82	3,694.44	3,503.[illegible]

PEÑUELAS.

Cash on hand beginning of year			$1,335.[illegible] 30
INCOME.			
General property tax		$4,378.34	5,01[illegible] 19
8 per cent property tax for roads			643.[illegible] 51
Industrial and commercial license taxes		532.92	49[illegible] 40
Licenses, permits, and certificates		112.78	41.[illegible] 25
Municipal property		140.36	228.[illegible] 43
Court fines		207.64	205.[illegible] 52
Miscellaneous		142.25	193.[illegible] 45
Total current income		5,514.29	6,82[illegible] 75
Total, including cash on hand beginning of year		5,514.29	8,1[illegible] 95

Net income and expenditures of municipalities, by items, for fiscal years ending June 30, 1905, 1906, and 1907—Continued.

PEÑUELAS—Continued.

Item.	Fiscal year ending June 30—		
	1905.	1906.	1907.
EXPENDITURES.			
Administrative expenditures	.....	$1,286.78	$2,105.32
Lighting	.....	183.28	216.72
Public works, construction, nonproductive	.....	.....	1,200.00
Public works, maintenance, productive	.....	120.00	160.00
Public works, maintenance, nonproductive	.....	.....	149.89
Charities	.....	455.00	743.83
Public health	.....	947.29	647.95
Courts	.....	240.00	660.00
Penal institutions	.....	290.00	180.00
Traveling expenses	.....	50.00	142.65
Education, nonobligatory	.....	.....	33.59
Roads, obligatory	.....	.....	617.49
Roads, nonobligatory	.....	500.00	799.96
Miscellaneous	.....	106.74	366.67
Total expenditures	.....	4,179.09	8,024.17
Balance on hand end of year	.....	1,335.20	135.78
Available for ordinary expenditures	.....	1,335.20	109.76
Available for road expenditures	.....	.....	26.02
Total	.....	1,335.20	135.78

PONCE.

Cash on hand beginning of year	$2,811.20	$21,831.76	$21,328.73
INCOME.			
General property tax	71,769.75	64,354.21	66,785.14
8 per cent property tax for roads	.....	.....	8,832.06
Excise tax (municipal quota)	1,711.26	.....	.....
Industrial and commercial license taxes	16,788.63	15,036.20	18,562.36
Licenses, permits, and certificates	3,166.35	2,356.82	985.56
Municipal property	33,867.07	29,539.44	28,521.49
Court fines	1,611.41	1,289.26	809.96
Miscellaneous	1,719.14	786.55	1,172.70
Total current income	130,633.61	113,362.48	125,669.27
Insular loans	35,000.00	.....	.....
Total, including insular loans	165,633.61	113,362.48	125,669.27
Total, including insular loans and cash on hand beginning of year	168,444.81	135,194.24	146,998.00
EXPENDITURES.			
Administrative expenditures	23,889.97	16,362.86	21,602.78
Fire department	4,069.34	5,338.51	5,000.00
Lighting	27,636.36	16,197.07	17,864.78
Public works, construction, nonproductive	.....	.....	1,805.64
Public works, maintenance, productive	7,915.46	8,288.62	11,497.16
Public works, maintenance, nonproductive	4,282.79	8,988.48	9,754.25
Charities	20,510.03	17,115.57	25,708.85
Public health	21,544.85	15,809.88	19,441.09
Courts	3,767.13	2,100.00	2,149.20
Penal institutions	1,278.11	2,378.83	2,320.25
Traveling expenses	2,436.13	1,448.90	1,293.97
Civil register	980.00	720.00	960.00
Education, nonobligatory	471.35	1,523.80	1,047.09
Roads, obligatory	.....	.....	6,603.28
Miscellaneous	12,401.98	6,629.13	7,110.97
Total current expenditures	131,181.50	102,911.65	134,159.31
Insular loans, repayment principal	5,986.71	8,225.98	6,844.77
Insular loans, interest	722.09	766.60	538.71
Indebtedness of annexed municipalities	1,059.49	.....	.....
Indebtedness district road board	240.28	361.28	.....

Net income and expenditures of municipalities, by items, for fiscal years ending June 30, 1905, 1906, and 1907—Continued.

PONCE—Continued.

Item.	Fiscal year ending June 30—		
	1905.	1906.	1907.
EXPENDITURES—continued.			
Indebtedness school board	$4,622.98		
Indebtedness insular trust fund	2,800.00	$1,600.00	$2,000.00
Total expenditures on account of indebtedness	15,431.55	10,953.86	9,383.48
Total expenditures	146,613.05	113,865.51	143,542.79
Balance on hand end of year	21,831.76	21,328.73	3,455.21
Unexpended portion of insular loan		415.01	296.01
Available for ordinary expenditures	21,831.76	20,913.72	936.42
Available for road expenditures			2,228.78
Total	21,381.76	21,328.73	3,455.21

QUEBRADILLAS.

Cash on hand beginning of year			$170.61
INCOME.			
General property tax		$1,665.76	1,899.50
8 per cent property tax for roads			227.20
Industrial and commercial license taxes		710.50	790.50
Licenses, permits, and certificates		28.00	27.50
Municipal property		254.62	436.7[illegible]
Court fines		112.80	119.40
Miscellaneous			230.9[illegible]
Total current income		2,771.68	3,731.8[illegible]
Total, including cash on hand beginning of year		2,771.68	3,902.4[illegible]
EXPENDITURES.			
Administrative expenditures		813.70	990.8[illegible]
Lighting		84.00	94.[illegible]
Public works, maintenance, productive		36.00	24.[illegible]
Public works, maintenance, nonproductive		19.15	38.[illegible]
Charities		250.00	257.[illegible]
Public health		579.00	531.[illegible]
Courts		240.00	240.00
Penal institutions		165.48	179.04
Traveling expenses		20.50	9.33
Civil register		157.88	
Roads, obligatory			95.40
Miscellaneous		69.76	105.00
Total current expenditures		2,435.47	2,566.74
Certificates of indebtedness		165.60	170.04
Total expenditures		2,601.07	2,736.78
Balance on hand end of year		170.61	1,165.[illegible]
Available for ordinary expenditures		170.61	1,033.[illegible]
Available for road expenditures			131.80
Total		170.61	1,165.[illegible]

RINCON.

Cash on hand beginning of year			$21.30
INCOME.			
General property tax		$1,453.18	1,9[illegible].91
8 per cent property tax for roads			21[illegible].53
Industrial and commercial license taxes		580.50	78[illegible].00
Licenses, permits, and certificates		245.40	10[illegible].50
Municipal property		84.25	[illegible]

e and expenditures of municipalities, by items, for fiscal years ending June 30, 1905, 1906, and 1907—Continued.

RINCON—Continued.

Item.	Fiscal year ending June 30—		
	1905.	1906.	1907.
INCOME—continued.			
.....	.....	$122.90	$60.50
is.....	.....	.....	10.12
current income.....	.....	2,486.23	3,196.56
s.....	.....	2,643.49	.....
including insular loans.....	.....	5,129.72	3,196.56
including insular loans and cash on hand beginning of	.....	5,129.72	3,217.86
EXPENDITURES.			
ive expenditures.....	.....	941.43	797.90
.....	.....	72.00	36.00
s, maintenance, productive.....	.....	60.00	60.00
s, maintenance, nonproductive.....	.....	.....	27.49
.....	.....	117.01	127.16
h.....	.....	324.00	255.00
.....	.....	180.00	180.00
utions.....	.....	108.97	105.86
penses.....	.....	9.58	12.27
nonobligatory.....	.....	.....	107.30
atory.....	.....	.....	21.88
is.....	.....	43.95	79.18
current expenditures.....	.....	1,856.94	1,810.04
of indebtedness.....	.....	2,643.49	.....
s, repayment principal.....	.....	547.44	509.94
s, interest.....	.....	60.55	56.66
expenditures on account of indebtedness.....	.....	3,251.48	566.60
expenditures.....	.....	5,108.42	2,376.64
and end of year.....	.....	21.30	841.22
r ordinary expenditures.....	.....	21.30	644.57
r road expenditures.....	.....	.....	196.65
.....	.....	21.30	841.22

RIO GRANDE.

d beginning of year.....	$20.34	$7.54	$6.91
INCOME.			
perty tax.....	11,491.84	5,722.38	6,395.94
roperty tax for roads.....	.....	.....	956.38
municipal quota).....	552.08	.....	.....
l prior to July 1, 1901.....	10.84	.....	.....
nd commercial license taxes.....	11.50	635.51	1,359.47
rmits, and certificates.....	297.20	218.75	62.50
roperty.....	2,759.03	2,022.13	1,444.89
.....	50.05	139.00	232.75
is.....	331.00	8.94	108.78
current income.....	15,303.54	8,746.71	10,560.71
including cash on hand beginning of year.....	15,323.88	8,754.25	10,567.62
EXPENDITURES.			
ive expenditures.....	3,110.35	2,061.47	2,169.10
.....	441.86	490.00	452.50
s, maintenance, productive.....	330.62	436.77	425.86
s, maintenance, nonproductive.....	3,876.71	843.08	436.49
.....	2,882.46	1,501.47	1,107.46
h.....	1,816.25	1,302.50	1,466.00
.....	491.24	203.45	651.77
utions.....	162.61	333.94	314.67
penses.....	66.00	38.50	84.75

Net income and expenditures of municipalities, by items, for fiscal years ending June 30, 1905, 1906, and 1907—Continued.

RIO GRANDE—Continued.

Item.	Fiscal year ending June 30—		
	1905.	1906.	1907.
EXPENDITURES—continued.			
Civil register	$63.50	$14.00	$32.00
Education, nonobligatory	168.00	208.00	164.00
Roads, obligatory			1,513.63
Miscellaneous	701.24	114.16	191.35
Total current expenditures	14,110.84	7,547.34	9,009.58
Indebtedness of annexed municipalities	5.50		
Indebtedness insular trust fund	1,200.00	1,200.00	300.00
Total expenditures on account of indebtedness	1,205.50	1,200.00	300.00
Total expenditures	15,316.34	8,747.34	9,309.58
Balance on hand end of year	7.54	6.91	1,258.04
Available for ordinary expenditures	7.54	6.91	1,153.14
Available for road expenditures			104.90
Total	7.54	6.91	1,258.04

RIO PIEDRAS.

Cash on hand beginning of year	$512.81	$2,514.20	$4,641.86
INCOME.			
General property tax	6,619.59	8,376.81	9,349.97
8 per cent property tax for roads			1,360.37
Excise tax (municipal quota)	305.24		
Industrial and commercial license taxes	1,593.00	1,208.50	2,494.3[illegible]
Licenses, permits, and certificates	256.50	172.30	47.9[illegible]
Municipal property	2,948.12	3,231.25	3,490.0[illegible]
Court fines	430.10	923.10	962.3[illegible]
Miscellaneous	126.07	100.60	284.5[illegible]
Total current income	12,278.62	14,012.56	17,989.4[illegible]
Total, including cash on hand beginning of year	12,791.43	16,526.76	22,631.3[illegible]
EXPENDITURES.			
Administrative expenditures	2,772.95	2,968.37	3,333.[illegible] 5[illegible]
Lighting	925.15	793.88	2,218.[illegible] 5[illegible]
Public works, construction, nonproductive			3,005.[illegible] 25
Public works, maintenance, productive	454.25	472.84	551.[illegible] 50
Public works, maintenance, nonproductive	1,892.04	2,865.75	
Charities	746.59	892.16	1,527.[illegible] 66
Public health	1,524.80	1,790.00	2,320.[illegible] 00
Courts	540.00	540.00	540.[illegible] 00
Penal institutions	249.98	233.33	300.[illegible] 00
Traveling expenses	291.20	220.00	232.[illegible] 25
Civil register	154.00	240.00	300.[illegible] 00
Education, nonobligatory	300.00		48[illegible] 00
Roads, obligatory			43[illegible] 18
Miscellaneous	426.27	868.57	1,28[illegible] 82
Total expenditures	10,277.23	11,884.90	16,82[illegible] 80
Balance on hand end of year	2,514.20	4,641.86	5,80[illegible] 50
Available for ordinary expenditures	2,514.20	4,641.86	4,6[illegible] 33
Available for road expenditures			1,1[illegible] 17
Total	2,514.20	4,641.86	5,80[illegible] 50

Net income and expenditures of municipalities, by items, for fiscal years ending June 30, 1905, 1906, and 1907—Continued.

SABANA GRANDE.

Item.	Fiscal year ending June 30—		
	1905.	1906.	1907.
Cash on hand beginning of year	$3.42	$352.15	$0.46
INCOME.			
General property tax	2,495.15	2,827.48	3,370.22
8 per cent property tax for roads	.....	.....	374.46
Excise tax (municipal quota)	234.25	.....	.....
Industrial and commercial license taxes	844.00	1,178.60	1,295.24
Licenses, permits, and certificates	386.75	474.55	22.10
Municipal property	1,087.31	1,477.39	1,474.69
Court fines	200.99	309.95	315.91
Miscellaneous	36.71	1,069.43	83.42
Total current income	5,285.16	7,277.40	6,936.04
Insular loans	3,644.27	.....	.....
Total, including insular loans	8,929.43	7,277.40	6,936.04
Total, including insular loans and cash on hand beginning of year	8,932.85	7,329.55	6,936.53
EXPENDITURES.			
Administrative expenditures	1,924.61	2,243.53	1,523.41
Lighting	224.69	242.82	246.30
Public works, maintenance, productive	140.00	180.00	160.00
Public works, maintenance, nonproductive	99.83	453.63	362.46
Charities	913.51	647.33	733.29
Public health	1,552.19	1,979.41	1,189.79
Courts	910.00	398.00	450.00
Penal institutions	53.77	186.02	206.00
Traveling expenses	59.17	41.75	41.35
Civil register	100.00	27.35	27.00
Education, nonobligatory	1,016.96	.....	325.00
Roads, obligatory	.....	.....	374.46
Roads, nonobligatory	54.50	.....	.....
Miscellaneous	236.40	98.08	132.55
Total current expenditures	7,285.63	6,497.92	5,771.61
Insular loans, repayment principal	718.42	752.02	725.65
Insular loans, interest	49.93	79.12	56.06
Indebtedness district road board	91.02	.....	.....
Indebtedness school board	735.70	.....	.....
Total expenditures on account of indebtedness	1,595.07	831.14	781.71
Total expenditures	8,880.70	7,329.06	6,553.32
Balance on hand at end of year available for ordinary expenditures	52.15	.49	383.21

SALINAS.

Cash on hand beginning of year	.....	.....	$3,332.44
INCOME.			
General property tax	.....	$13,030.18	15,466.41
8 per cent property tax for roads	.....	.....	1,988.74
Licenses, permits, and certificates	.....	136.15	72.70
Municipal property	.....	839.00	1,000.75
Court fines	.....	467.15	261.25
Miscellaneous	.....	37.90	75.02
Total current income	.....	14,510.38	18,864.87
Total, including cash on hand beginning of year	.....	14,510.38	22,197.31
EXPENDITURES.			
Administrative expenditures	.....	2,468.12	2,995.39
Lighting	.....	660.42	725.22
Public works, construction, productive	.....	1,250.00	.....
Public works, construction, nonproductive	.....	850.00	4,991.76
Public works, maintenance, productive	.....	286.50	1,020.00
Public works, maintenance, nonproductive	.....	1,002.90	1,347.22

Net income and expenditures of municipalities, by items, for fiscal years ending June 30, 1905, 1906, and 1907—Continued.

SALINAS—Continued.

Item.	Fiscal year ending June 30—		
	1905.	1906.	1907.
EXPENDITURES—continued.			
Charities	.....	$1,366.37	$1,295.27
Public health	.....	2,316.00	2,784.50
Courts	.....	312.00	742.00
Penal institutions	.....	449.50	681.51
Traveling expenses	.....	147.75	240.00
Education, nonobligatory	.....	.....	62.70
Roads, obligatory	.....	.....	1,417.51
Miscellaneous	.....	68.38	175.03
Total expenditures	.....	11,177.94	18,478.11
Balance on hand end of year	.....	3,332.44	3,719.20
Available for ordinary expenditures	.....	3,332.44	3,147.97
Available for road expenditures	.....	.....	571.23
Total	.....	3,332.44	3,719.20

SAN GERMAN.

Cash on hand beginning of year	$105.69	$304.48	$16.13
INCOME.			
General property tax	6,396.25	9,348.63	10,975.34
8 per cent property tax for roads	.....	.....	1,219.73
Excise tax (municipal quota)	449.12	.....	.....
Industrial and commercial license taxes	1,847.47	1,882.33	2,689.03
Licenses, permits, and certificates	498.66	187.75	37.50
Municipal property	2,994.70	3,430.95	2,892.69
Court fines	152.50	306.65	432.60
Miscellaneous	95.39	59.10	366.32
Total current income	12,434.09	15,215.41	18,613.21
Total, including cash on hand beginning of year	12,539.78	15,519.89	18,629.34
EXPENDITURES.			
Administrative expenditures	3,639.28	4,947.75	4,560.55
Fire department	815.13	1,184.10	1,986.65
Lighting	876.28	697.25	863.98
Public works, maintenance, productive	646.30	892.91	822.03
Public works, maintenance, nonproductive	1,848.95	924.27	833.39
Charities	725.53	1,288.46	1,979.76
Public health	1,962.64	3,695.93	3,250.02
Courts	505.00	652.50	520.50
Penal institutions	251.40	255.80	293.50
Traveling expenses	85.85	65.35	75.55
Civil register	30.00	.....	.....
Education, nonobligatory	66.00	98.00	96.00
Roads, obligatory	.....	.....	991.75
Miscellaneous	280.84	280.64	123.84
Total current expenditures	11,733.20	14,982.96	16,403.60
Certificates of indebtedness	502.10	520.80	534.74
Total expenditures	12,235.30	15,503.76	16,938.34
Balance on hand end of year	304.48	16.13	1,691.00
Available for ordinary expenditures	304.48	16.13	1,463.02
Available for road expenditures	.....	.....	227.98
Total	304.48	16.13	1,691.00

Net income and expenditures of municipalities, by items, for fiscal years ending June 30, 1905, 1906, and 1907—Continued.

SAN JUAN.

Item.	Fiscal year ending June 30—		
	1905.	1906.	1907.
Cash on hand beginning of year	$241.61	$160.50	$80,136.83
INCOME.			
General property tax	70,416.10	85,619.17	103,808.35
Excise tax (municipal quota)	710.93	.....	.....
Taxes levied prior July 1, 1901	248.76	.....	.....
Industrial and commercial license taxes	1,257.50	14,096.16	12,281.63
Licenses, permits, and certificates	7,157.17	4,822.58	3,158.61
Municipal property	91,394.80	177,117.92	112,355.68
Court fines	3,798.15	4,918.85	5,098.90
Miscellaneous	2,108.92	49.33	1,233.99
Total current income	177,092.33	286,624.01	237.937.16
Insular loans	2,500.00	15,000.00	.....
Total, including insular loans	179,592.33	301,624.01	237,937.16
Total, including insular loans and cash on hand beginning of year	179,833.94	301,784.51	318,073.99
EXPENDITURES.			
Administrative expenditures	22,017.65	25,447.38	26,314.73
Fire department	2,072.16	5,488.87	2,859.20
Lighting	19,139.14	22,138.45	21,602.80
Public works, construction, productive	.....	2,498.25	.....
Public works, construction, nonproductive	.....	11,871.49	27,086.27
Public works, maintenance, productive	29,395.71	30,471.07	34,703.00
Public works, manitenance, nonproductive	15,596.15	17,385.46	29,946.37
Charities	30,949.03	36,082.61	39,925.93
Public health	29,478.92	31,825.52	39,407.22
Courts	2,685.00	2,585.00	2,584.25
Penal institutions	6,021.02	3,962.33	4,271.43
Traveling expenses	217.71	302.20	249.46
Civil register	819.15	744.00	800.00
Education, nonobligatory	2,294.31	1,988.33	2,737.50
Miscellaneous	18,475.92	10,989.53	13,817.52
Total current expenditures	179,161.87	203,780.49	246,305.68
Insular loans, repayment principal	.....	17,518.55	.....
Insular loans, interest	.....	348.64	.....
Indebtedness school board	511.57	.....	.....
Total expenditures on account of indebtedness	511.57	17,867.19	.....
Total expenditures	179,673.44	221,647.68	246,305.68
Balance on hand end of year	160.50	80,136.83	71,768.31
Available for ordinary expenditures	160.50	80,136.83	71,768.31

SAN LORENZO.

Cash on hand beginning of year	$575.27	$800.60	$281.14
INCOME.			
General property tax	5,498.39	3,484.90	3,261.60
8 per cent property tax for roads	.....	.....	420.39
Excise tax (municipal quota)	484.99	.....	.....
Taxes levied prior to July 1, 1901	65.25	.....	.....
Industrial and commercial license taxes	2,623.00	1,330.55	1,791.86
Licenses, permits, and certificates	79.80	45.20	60.00
Municipal property	2,200.33	1,310.72	1,426.07
Court fines	289.24	33.50	93.40
Miscellaneous	208.52	300.62	280.96
Total current income	11,449.52	6,505.49	7,334.28
Insular loans	.....	.....	6,000.00
Total, including insular loans	11,449.52	6,505.49	13,334.28
Total, including insular loans and cash on hand beginning of year	12,024.79	7,306.09	13,615.42

Net income and expenditures of municipalities, by items, for fiscal years ending June 30, 1905, 1906, and 1907—Continued.

SAN LORENZO—Continued.

Item.	Fiscal year ending June 30—		
	1905.	1906.	1907.
EXPENDITURES.			
Administrative expenditures	$3,564.80	$2,348.41	$2,573.47
Lighting	359.46	273.42	358.05
Public works, maintenance, productive	132.00	84.00	108.00
Public works, maintenance, nonproductive	191.89	76.67	891.16
Charities	1,721.43	895.98	1,228.30
Public health	2,756.26	1,855.25	2,008.50
Courts	240.00	.....	.....
Penal institutions	490.94	409.60	2,867.96
Traveling expenses	109.20	30.30	.....
Civil register	303.50	240.00	371.00
Education, nonobligatory	30.00	.....	.....
Miscellaneous	304.83	128.83	317.96
Total current expenditures	10,204.31	6,342.46	10,724.40
Certificates of indebtedness	682.43	682.49	700.77
Insular loans, repayment principal	.....	.....	1,000.00
Insular loans, interest	.....	.....	127.84
Indebtedness district road board	303.55	.....	.....
Indebtedness school board	33.90	.....	564.15
Total expenditures on account of indebtedness	1,019.88	682.49	2,392.76
Total expenditures	11,224.19	7,024.95	13,117.16
Balance on hand end of year	800.60	281.14	498.26
Available for ordinary expenditures	800.60	281.14	77.87
Available for road expenditures	.....	.....	420.39
Total	800.60	281.14	498.26

SAN SEBASTIAN.

Cash on hand beginning of year	$8.90	$82.32	$445.10
INCOME.			
General property tax	4,713.00	8,151.73	8,970.21
8 per cent property tax for roads	.....	.....	1,653.48
Excise tax (municipal quota)	364.07	.....	.....
Taxes levied prior to July 1, 1901	48.57	62.85	26.95
Industrial and commercial license taxes	1,165.00	1,323.50	1,151.85
Licenses, permits, and certificates	204.92	205.40	60.80
Municipal property	763.26	847.96	841.94
Court fines	173.90	313.70	245.70
Miscellaneous	70.44	266.74	445.34
Total current income	7,503.16	11,171.88	13,396.27
Insular loans	8,669.42	.....	10,000.00
Total, including insular loans	16,172.58	11,171.88	23,396.27
Total, including insular loans and cash on hand beginning of year	16,181.48	11,254.20	23,841.37
EXPENDITURES.			
Administrative expenditures	2,600.39	2,547.97	1,819.[illegible]
Fire department	.....	89.33	.....
Lighting	288.44	282.11	470.[illegible]
Public works, construction, productive	.....	.....	161.[illegible]
Public works, construction, nonproductive	.....	.....	3,022.[illegible]
Public works, maintenance, productive	181.99	124.00	483.[illegible]
Public works, maintenance, nonproductive	401.93	324.16	610.[illegible]
Charities	2,174.21	2,132.81	2,34[illegible]
Public health	1,999.50	1,709.83	1,0[illegible]
Courts	1,113.51	387.10	61[illegible]
Penal institutions	363.53	463.22	48[illegible]
Traveling expenses	33.80	20.50	1[illegible]
Civil register	160.00	.....	.....
Education, nonobligatory	387.37	361.91	3[illegible]

Net income and expenditures of municipalities, by items, for fiscal years ending June 30, 1905, 1906, and 1907—Continued.

SAN SEBASTIAN—Continued.

Item.	Fiscal year ending June 30—		
	1905.	1906.	1907.
EXPENDITURES—continued.			
Roads, obligatory			$1,216.01
Miscellaneous	$123.75	$190.81	83.00
Total current expenditures	9,828.42	8,633.75	12,734.67
Certificates of indebtedness	3,842.70		
Insular loans, repayment principal	1,807.36	1,837.22	7,159.48
Insular loans, interest	99.41	185.70	285.38
Indebtedness district road board	416.20		
Indebtedness school board	43.20		
Indebtedness insular trust fund	61.87	152.43	
Total expenditures on account of indebtedness	6,270.74	2,175.35	7,444.86
Total expenditures	16,099.16	10,809.10	20,179.53
Balance on hand end of year	82.32	445.10	3,661.84
Unexpended portion of insular loan			1,477.55
Available for ordinary expenditures	82.32	445.10	1,746.82
Available for road expenditures			437.47
Total	82.32	445.10	3,661.84

SANTA ISABEL.

Cash on hand beginning of year	$650.04	$549.56	$14.57
INCOME.			
General property tax	6,075.15	7,674.55	8,869.16
8 per cent property tax for roads			1,136.63
Excise tax (municipal quota)	107.78		
Industrial and commercial license taxes	5.00		
Licenses, permits, and certificates	49.20	56.16	49.35
Municipal property	554.51	743.39	821.10
Court fines	615.50	522.30	451.00
Miscellaneous	89.38	4.80	154.03
Total current income	7,496.52	9,001.20	11,481.27
Total, including cash on hand beginning of year	8,146.56	9,550.76	11,495.84
EXPENDITURES.			
Administrative expenditures	2,385.49	2,865.36	2,975.52
Lighting	268.80	268.61	563.90
Public works, construction, nonproductive	275.00	1,225.00	
Public works, maintenance, productive	132.00	219.40	248.60
Public works, maintenance, nonproductive	316.56	355.24	284.00
Charities	737.34	1,002.43	2,357.72
Public health	1,765.00	1,627.00	1,244.03
Courts	518.50	214.64	555.00
Penal institutions	529.32	555.15	644.00
Traveling expenses	234.50	275.75	231.84
Civil register	16.75	248.25	200.00
Education, nonobligatory		415.53	136.47
Roads, obligatory			1,136.33
Miscellaneous	156.69	263.83	130.74
Total current expenditures	7,335.95	9,536.19	10,708.15
Indebtedness, school board	261.05		8.15
Total expenditures	7,597.00	9,536.19	10,716.30
Balance on hand end of year	549.56	14.57	779.54
Available for ordinary expenditures	549.56	14.57	779.24
Available for road expenditures			.30
Total	549.56	14.57	779.54

Net income and expenditures of municipalities, by items, for fiscal years ending June 30, 1905, 1906, and 1907—Continued.

TOA ALTA.

Item.	Fiscal year ending June 30—		
	1905.	1906.	1907.
Cash on hand beginning of year	$143.06	$1.80	$0.95
INCOME.			
General property tax	5,032.49	2,337.81	2,123.64
8 per cent property tax for roads			251.58
Excise tax (municipal quota)	515.00		
Industrial and commercial license taxes	1,769.50	671.50	950.50
Licenses, permits, and certificates	548.70	139.47	256.84
Municipal property	1,249.61	480.75	641.15
Court fines	630.28	356.70	322.63
Miscellaneous	57.70		
Total current income	9,809.37	3,986.23	4,547.34
Insular loans			3,000.00
Total, including insular loans	9,809.37	3,986.23	7,547.34
Total, including insular loans and cash on hand beginning of year	9,952.43	3,988.03	7,548.29
EXPENDITURES.			
Administrative expenditures	3,387.93	1,343.37	2,178.26
Lighting	205.24	80.06	62.25
Public works, construction, productive			144.25
Public works, construction, nonproductive			206.83
Public works, maintenance, productive	122.10	53.00	48.00
Public works, maintenance, nonproductive	17.77	58.25	87.16
Charities	801.23	205.36	688.70
Public health	1,176.12	800.00	1,554.94
Courts	846.45	225.12	155.62
Penal institutions	374.86	304.42	246.69
Traveling expenses	292.00	27.75	54.25
Civil register	544.78		46.00
Education, nonobligatory		30.00	
Roads, obligatory			583.77
Miscellaneous	151.52	24.75	81.86
Total current expenditures	7,920.00	3,152.08	6,138.58
Certificates of indebtedness	1,580.63	835.00	55.72
Insular loans, repayment principal			550.00
Insular loans, interest			56.96
Indebtedness, school board	450.00		
Total expenditures on account of indebtedness	2,030.63	835.00	662.68
Total expenditures	9,950.63	3,987.08	6,801.26
Balance on hand end of year	1.80	.95	747.03
Unexpended portion of insular loan			8.00
Available for ordinary expenditures	1.80	.95	687.71
Available for road expenditures			51.32
Total	1.80	.95	747.03

TOA BAJA.

Cash on hand beginning of year			$743.61
INCOME.			
General property tax		$4,447.81	5,835.48
8 per cent property tax for roads			682.51
Industrial and commercial license taxes		488.25	308.20
Licenses, permits, and certificates		61.50	62.90
Municipal property		638.32	600.76
Court fines		194.90	177.55
Miscellaneous		19.25	32.60
Total current income		5,850.03	7,700.00
Total, including cash on hand beginning of year		5,850.03	8,443.61

Net income and expenditures of municipalities, by items, for fiscal years ending June 30, 1905, 1906, and 1907—Continued.

TOA BAJA—Continued.

Item.	Fiscal year ending June 30—		
	1905.	1906.	1907.
EXPENDITURES.			
Administrative expenditures		$1,314.98	$1,609.22
Lighting		471.60	633.89
Public works, construction, nonproductive		462.35	
Public works, maintenance, productive		119.80	379.16
Public works, maintenance, nonproductive		349.18	652.08
Charities		421.00	676.02
Public health		980.92	899.07
Courts		264.00	663.96
Penal institutions		174.60	214.90
Traveling expenses		79.40	86.45
Civil register		336.00	120.00
Roads, obligatory			475.23
Miscellaneous		132.59	103.48
Total current expenditures		5,106.42	6,513.46
Insular loans, repayment, principal			150.00
Insular loans, interest			46.91
Total expenditures on account of indebtedness			196.91
Total expenditures		5,106.42	6,710.37
Balance on hand end of year		743.61	1,733.24
Available for ordinary expenditures		743.61	1,525.96
Available for road expenditures			207.28
Total		743.61	1,733.24

TRUJILLO ALTO.

Cash on hand beginning of year			$230.22
INCOME.			
General property tax		$1,294.89	1,556.58
8 per cent property tax for roads			224.19
Industrial and commercial license taxes		162.00	227.85
Licenses, permits, and certificates		97.50	105.50
Municipal property		667.25	720.05
Court fines		95.40	189.85
Miscellaneous			24.14
Total current income		2,317.04	3,048.16
Total, including cash on hand beginning of year		2,317.04	3,278.38
EXPENDITURES.			
Administrative experditures		795.43	844.00
Lighting			79.50
Public works, maintenance, productive		36.00	60.00
Charities		91.42	124.00
Public health		399.16	316.00
Courts		156.00	336.00
Penal institutions		11.78	16.10
Traveling expenses		12.80	14.00
Roads, obligatory			133.62
Miscellaneous		18.00	178.08
Total current expenditures		1,520.59	2,101.30
Certificates of indebtedness		566.23	581.39
Total expenditures		2,086.82	2,682.69
Balance on hand end of year		230.22	595.69
Available for ordinary expenditures		230.22	505.12
Available for road expenditures			90.57
Total		230.22	595.69

Net income and expenditures of municipalities, by items, for fiscal years ending June 30, 1905, 1906, and 1907—Continued.

UTUADO.

Item.	Fiscal year ending June 30—		
	1905.	1906.	1907.
Cash on hand beginning of year	$25.62	$309.39	$468.31
INCOME.			
General property tax	$12,622.22	$14,182.48	$18,722.56
8 per cent property tax for roads	.....	.....	2,216.06
Excise tax (municipal quota)	972.96	.....	.....
Industrial and commercial license taxes	1,798.00	2,031.00	3,080.30
Licenses, permits, and certificates	1.00	11.60	14.00
Municipal property	1,444.20	1,547.81	2,213.77
Court fines	132.17	218.25	18.00
Miscellaneous	231.96	166.32	607.32
Total current income	17,202.51	18,157.46	26,872.01
Total, including cash on hand beginning of year	17,228.13	18,466.85	27,340.32
EXPENDITURES.			
Administrative expenditures	4,420.10	5,058.43	5,793.11
Lighting	1,135.88	1,387.62	1,712.92
Public works, construction, productive	.....	117.35	.....
Public works, construction, nonproductive	.....	.....	665.63
Public works, maintenance, productive	545.46	418.30	1,188.70
Public works, maintenance, nonproductive	1,124.48	1,432.59	731.09
Charities	2,532.24	2,601.86	2,919.13
Public health	2,452.50	2,936.97	2,600.03
Courts	440.00	80.00	.....
Penal institutions	1,134.45	1,101.08	1,030.60
Traveling expenses	270.00	100.00	105.00
Civil register	1,160.50	917.00	771.00
Education, nonobligatory	527.50	703.50	801.42
Roads, obligatory	.....	.....	1,975.01
Miscellaneous	647.60	713.63	596.61
Total current expenditures	16,390.71	17,658.33	20,956.25
Indebtedness district road board	147.43	340.21	.....
Indebtedness school board	380.60	.....	.....
Total expenditures on account of indebtedness	528.03	340.21	.....
Total expenditures	16,918.74	17,998.54	20,956.25
Balance on hand end of year	309.39	468.31	6,384.07
Available for ordinary expenditures	309.39	468.31	6,143.02
Available for road expenditures	.....	.....	241.07
Total	309.39	468.31	6,384.05

VEGA ALTA.

Cash on hand beginning of year	.....	.....	$42.91
INCOME.			
General property tax	.....	$3,070.20	$3,239.66
8 per cent property tax for roads	.....	.....	381.42
Industrial and commercial license taxes	.....	468.00	884.80
Licenses, permits, and certificates	.....	73.50	9.50
Municipal property	.....	416.56	361.00
Court fines	.....	216.62	126.25
Miscellaneous	.....	124.50	16.08
Total current income	.....	4,369.38	5,018.80
Total, including cash on hand beginning of year	.....	4,369.38	5,061.71
EXPENDITURES.			
Administrative expenditures	.....	841.13	782.00
Lighting	.....	174.90	200.00
Public works, maintenance, productive	.....	55.00	65.00
Public works, maintenance, nonproductive	.....	190.00	64.73
Charities	.....	318.14	232.74
Public health	.....	1,008.26	1,107.74
Courts	.....	220.00	500.00
Penal institutions	.....	293.40	194.66

Net income and expenditures of municipalities, by items, for fiscal years ending June 30, 1905, 1906, and 1907—Continued.

VEGA ALTA—Continued.

Item.	Fiscal year ending June 30—		
	1905.	1906.	1907.
EXPENDITURES—continued.			
Traveling expenses	.....	$91.63	$8.37
Civil register	.....	291.00	30.00
Roads, obligatory	.....	.....	367.62
Miscellaneous	.....	56.46	30.00
Total current expenditures	.....	3,539.92	3,582.86
Certificates of indebtedness:	.....	506.55	888.23
Insular loans, repayment principal	.....	250.93	249.07
Insular loans, interest	.....	29.07	19.22
Total expenditures on account of indebtedness	.....	786.55	1,156.52
Total expenditures	.....	4,326.47	4,739.38
Balance on hand end of year	.....	42.91	322.33
Available for ordinary expenditures	.....	42.91	308.53
Available for road expenditures	.....	.....	13.80
Total	.....	42.91	322.33

VEGA BAJA.

Cash on hand beginning of year	$290.98	$651.98	$850.79
INCOME.			
General property tax	6,605.73	5,295.09	5,274.50
8 per cent property tax for roads	.....	.....	623.82
Excise tax (municipal quota)	364.08	.....	.....
Taxes levied prior to July 1, 1901	.....	4.14	.....
Industrial and commercial license taxes	1,856.00	1,440.50	2,033.08
Licenses, permits, and certificates	90.50	430.00	202.00
Municipal property	1,719.16	1,587.77	1,949.28
Court fines	.....	105.00	106.00
Miscellaneous	349.34	209.99	80.40
Total current income	10,984.81	9,072.49	10,269.08
Insular loans	4,000.00	.....	.....
Total, including insular loans	14,984.81	9,072.49	10,269.08
Total, including insular loans and cash on hand beginning of year	15,275.79	9,724.47	11,119.87
EXPENDITURES.			
Administrative expenditures	4,106.58	2,388.67	2,548.08
Lighting	482.66	297.21	740.40
Public works, maintenance, productive	228.00	150.00	120.00
Public works, maintenance, nonproductive	319.53	174.78	356.81
Charities	2,129.20	1,243.88	1,415.67
Public health	2,518.00	1,719.00	1,488.59
Courts	480.00	.....	.....
Penal institutions	659.11	560.69	410.26
Traveling expenses	118.25	75.00	100.00
Civil register	195.20	387.08	191.75
Miscellaneous	74.10	39.60	29.85
Total current expenditures	11,310.63	7,035.91	7,401.41
Certificates of indebtedness	2,287.15	1,382.29	1,419.32
Insular loans, repayment principal	958.78	381.55	471.27
Insular loans, interest	64.05	56.31	44.60
Indebtedness school board	3.20	17.62	.....
Total expenditures on account of indebtedness	3,313.18	1,837.77	1,935.19
Total expenditures	14,623.81	8,873.68	9,336.60
Balance on hand end of year	651.98	850.79	1,783.27
Available for ordinary expenditures	651.98	850.79	1,159.45
Available for road expenditures	.....	.....	623.82
Total	651.98	850.79	1,783.27

Net income and expenditures of municipalities, by items, for fiscal years ending June 30, 1905, 1906, and 1907—Continued.

VIEQUES.

Item.	Fiscal year ending June 30—		
	1905.	1906.	1907.
Cash on hand beginning of year	$666.08	$3,398.43	$1,226.30
INCOME.			
General property tax	10,528.04	12,205.91	10,974.69
8 per cent property tax for roads	.....	.....	1,219.40
Excise tax (municipal quota)	147.34	.....	.....
Industrial and commercial license taxes	1,207.50	44.00	.....
Licenses, permits, and certificates	250.50	29.30	23.30
Municipal property	1,089.60	1,117.42	991.57
Court fines	355.58	146.25	572.00
Miscellaneous	140.65	.....	314.74
Total current income	13,719.21	13,542.88	14,095.70
Insular loans	1,500.00	1,500.00	.....
Total, including insular loans	15,219.21	15,042.88	14,095.70
Total, including insular loans and cash on hand beginning of year	15,885.29	18,441.31	15,322.00
EXPENDITURES.			
Administrative expenditures	3,221.44	3,375.45	3,601.23
Lighting	560.50	580.00	737.87
Public works, construction, nonproductive	3,000.00	4,346.00	2,400.00
Public works, maintenance, productive	144.00	190.25	180.00
Public works, maintenance, nonproductive	422.44	1,168.08	1,195.06
Charities	1,301.24	953.89	1,502.15
Public health	2,179.23	2,705.34	2,910.96
Courts	442.39	240.00	720.00
Penal institutions	276.15	137.35	143.36
Traveling expenses	6.30	1.00	4.50
Education, nonobligatory	300.00	300.00	175.00
Roads, nonobligatory	400.00	.....	.....
Miscellaneous	233.17	127.65	265.01
Total current expenditures	12,486.86	14,125.01	13,835.14
Insular loans, repayment principal	.....	3,022.24	.....
Insular loans, interest	.....	67.76	.....
Total expenditures on account of indebtedness	.....	3,090.00	.....
Total expenditures	12,486.86	17,215.01	13,835.14
Balance on hand end of year	3,398.43	1,226.30	1,486.86
Available for ordinary expenditures	3,398.43	1,226.30	267.46
Available for road expenditures	.....	.....	1,219.40
Total	3,398.43	1,226.30	1,486.86

YABUCOA.

Cash on hand beginning of year	$32.88	$334.89	$1,016.94
INCOME.			
General property tax	9,146.91	8,118.25	9,054.41
8 per cent property tax for roads	.....	.....	1,284.92
Excise tax (municipal quota)	446.46	.....	.....
Taxes levied prior to July 1, 1901	34.91	.....	.....
Industrial and commercial license taxes	1,923.50	1,754.00	1,783.24
Licenses, permits, and certificates	431.50	641.00	89.00
Municipal property	3,891.12	2,950.73	2,761.19
Court fines	.....	215.55	201.20
Miscellaneous	296.67	1,154.62	319.02
Total current income	16,171.07	14,834.15	15,492.98
Insular loans	.....	.....	4,003.19
Total, including insular loans	16,171.07	14,834.15	19,496.17
Total, including insular loans and cash on hand beginning of year	16,203.95	15,169.04	20,513.11

Net income and expenditures of municipalities, by items, for fiscal years ending June 30, 1905, 1906, and 1907—Continued.

YABUCOA—Continued.

Item.	Fiscal year ending June 30—		
	1905.	1906.	1907.
EXPENDITURES.			
Administrative expenditures	$4,958.81	$2,995.84	$3,651.89
Fire department	.....	37.25	.....
Lighting	785.15	489.19	277.45
Public works, construction, productive	.....	.....	4,055.27
Public works, construction, nonproductive	.....	1,645.83	.....
Public works, maintenance, productive	895.15	600.00	696.00
Public works, maintenance, nonproductive	1,123.10	1,000.90	683.62
Charities	2,233.72	2,115.73	3,107.61
Public health	3,492.21	2,783.40	1,866.93
Courts	385.00	605.00	540.00
Penal institutions	931.11	766.68	654.84
Traveling expenses	115.36	66.11	56.32
Civil register	75.00	.....	.....
Education, nonobligatory	559.86	220.00	560.00
Roads, obligatory	.....	.....	832.24
Miscellaneous	188.50	606.64	231.75
Total current expenditures	15,742.67	13,932.57	17,213.92
Certificates of indebtedness	58.06	60.69	62.32
Insular loans, repayment principal	.....	.....	2,000.00
Insular loans, interest	.....	.....	17.92
Indebtedness district road board	.....	158.84	.....
Indebtedness school board	68.33	.....	.....
Total expenditures on account of indebtedness	126.39	219.53	2,080.24
Total expenditures	15,869.06	14,152.10	19,294.16
Balance on hand end of year	334.89	1,016.94	1,218.95
Unexpended portion of insular loan	.....	.....	447.92
Available for ordinary expenditures	334.89	1,016.94	318.35
Available for road expenditures	.....	.....	452.68
Total	334.89	1,016.94	1,218.95

YAUCO.

Cash on hand beginning of year	$340.47	$7,550.31	$904.50
INCOME.			
General property tax	22,457.97	22,148.92	24,118.54
8 per cent property tax for roads	.....	.....	4,940.21
Excise tax (municipal quota)	601.60	.....	.....
Industrial and commercial license taxes	.....	4,322.00	4,732.50
Licenses, permits, and certificates	730.75	1,028.40	1,032.05
Municipal property	3,744.08	4,322.15	3,886.08
Court fines	.....	114.00	159.75
Miscellaneous	213.11	757.62	.....
Total current income	27,747.51	32,693.09	38,869.13
Insular loans	11,772.25	.....	.....
Total, including insular loans	39,519.76	32,693.09	38,869.13
Total, including insular loans and cash on hand beginning of year	39,860.23	40,243.40	39,773.63
EXPENDITURES.			
Administrative expenditures	6,639.76	5,340.41	6,300.40
Fire department	1,159.50	1,125.22	916.14
Lighting	712.77	666.12	834.96
Public works, construction, productive	.....	3,950.51	1,341.21
Public works, construction, nonproductive	.....	6,554.76	5,249.48
Public works, maintenance, productive	1,877.50	891.00	1,361.51
Public works, maintenance, nonproductive	577.70	252.00	987.05
Charities	5,037.34	4,360.60	4,515.83
Public health	5,381.26	4,249.92	5,043.24
Courts	514.00	.....	.....
Penal institutions	1,098.55	1,161.22	1,154.65
Traveling expenses	300.25	452.53	525.49
Civil register	555.00	440.00	520.00
Education, nonobligatory	.....	600.00	450.00

Net income and expenditures of municipalities, by items, for fiscal years ending June 30, 1905, 1906, and 1907—Continued.

YAUCO—Continued.

Item.	Fiscal year ending June 30—		
	1905.	1906.	1907.
EXPENDITURES—continued.			
Roads, obligatory			$3,453.81
Roads, nonobligatory	$512.80		
Miscellaneous	1,793.78	$4,911.71	876.90
Total current expenditures	26,160.21	34,956.00	33,530.67
Certificates of indebtedness	646.25	669.56	687.50
Insular loans, repayment principal	2,539.80	2,205.34	2,375.72
Insular loans, interest	167.81	243.79	178.59
Indebtedness district road board		81.18	
Indebtedness school board	1,636.21	120.90	
Indebtedness insular trust fund	1,159.64	1,062.13	1,062.11
Total expenditures on account of indebtedness	6,149.71	4,382.90	4,303.92
Total expenditures	32,309.92	39,338.90	37,834.59
Balance on hand end of year	7,550.31	904.50	1,939.04
Available for ordinary expenditures	7,550.31	904.50	452.64
Available for road expenditures			1,486.40
Total	7,550.31	904.50	1,939.04

Indebtedness of municipalities to insular government.

[June 30, 1905, to June 30, 1907.]

Municipality.	Total amount of loan.	Amount outstanding June 30—		
		1905.	1906.	1907.
Adjuntas	$15,000.00		$11,893.13	$10,666.67
Aguada	4,000.00		4,000.00	3,200.00
Aguadilla	14,000.00		9,502.62	8,800.00
Aguas Buenas	9,311.67	$3,547.06	2,577.73	4,500.00
Aibonito	10,000.00		10,000.00	9,000.00
Añasco	10,000.00			6,666.67
Arroyo	6,200.00		4,200.00	3,363.64
Barros	3,000.00			2,378.94
Bayamon	9,120.72	5,138.12	3,829.38	701.25
Cabo Rojo	12,000.00			12,000.00
Caguas	2,814.29			2,814.29
Ciales	5,000.00			2,500.00
Cidra	2,750.00			2,750.00
Coamo	13,000.00		2,000.00	9,500.00
Comerio	3,250.00	2,038.56	1,493.05	1,000.00
Fajardo	2,800.00	2,279.42	1,672.87	1,121.00
Guayanilla	2,000.00			1,500.00
Humacao	2,270.44			
Juana Diaz	6,000.00		6,000.00	3,000.00
Lajas	6,000.00			6,000.00
Lares	12,000.00		12,000.00	9,600.00
Manati	7,000.00			3,500.00
Maricao	7,000.00			5,600.00
Mayaguez	13,400.00	12,000.00	9,669.37	8,541.67
Morovis	4,000.00			3,500.00
Naguabo	3,000.00		2,372.09	1,800.00
Patillas	6,000.00		2,000.00	5,600.00
Ponce	35,000.00	29,013.29	20,844.77	14,900.00
Rincon	2,643.49		2,096.05	1,586.11
Sabana Grande	3,644.27	2,925.85	2,183.35	1,457.70
San Juan	17,500.00	2,500.00		
San Lorenzo	6,000.00			5,000.00
San Sebastian	18,669.42	6,862.06	5,029.39	8,000.00
Toa Alta	3,000.00			2,400.00
Toa Baja	1,500.00		1,500.00	1,350.00
Vega Alta	1,000.00		749.07	500.00
Vega Baja	3,000.00	3,041.22	1,671.27	1,200.00
Vieques	3,000.00	1,500.00		
Yabucoa	4,000.00			2,000.00
Yauco	11,772.25	9,232.45	7,084.62	4,708.90
Total	301,646.55	80,078.03	124,368.76	171,906.84

Indebtedness of municipalities to insular trust fund for amounts advanced to erect school houses.

[June 30, 1903, to June 30, 1907.]

Municipality.	Amount of loan.	Amount outstanding June 30—				
		1903.	1904.	1905.	1906.	1907.
Adjuntas	$5,000.00	$5,000.00	$4,083.35	$3,083.37	$3,000.00	$2,000.00
Arecibo	1,878.50	.....	1,878.50	1,448.07	978.45	469.64
Cabo Rojo	4,500.00	4,200.00	3,350.00	2,750.00	2,150.00	1,550.00
Ponce	14,100.00	14,100.00	14,100.00	11,300.00	9,700.00	7,700.00
Rio Grande	5,000.00	4,713.63	2,700.00	1,500.00	300.00	.....
Yauco	4,248.50	4,248.50	3,283.88	2,124.24	1,062.11	.....
Total	34,727.00	32,263.13	29,395.73	22,205.68	17,190.56	11,719.64

Certificates of indebtedness of municipalities to June 30, 1907.

Municipality.	Total certificates issued.	Amount redeemed in fiscal year ending June 30—					Total certificates redeemed.
		1903.	1904.	1905.	1906.	1907.	
Adjuntas	$12,954.51	$2,323.72	$3,011.32	$2,752.19	$4,867.28	.....	$12,954.51
Aguada	3,568.76	582.39	597.05	654.55	659.04	$1,075.73	3,568.76
Aguadilla	9,471.24	1,904.08	2,022.97	2,020.19	3,524.00	.....	9,471.24
Moca	3,149.79	1,030.84	520.91	528.88	534.58	534.58	3,149.79
Aguas Buenas	1,606.14	201.63	351.13	345.58	353.90	353.90	1,606.14
Aibonito	2,435.50	492.69	485.70	486.21	485.45	485.45	2,435.50
Anasco	2,358.58	577.21	430.34	450.35	450.34	450.34	2,358.58
Rincon	5,237.35	473.82	1,142.61	1,206.77	2,414.15	.....	5,237.35
Barros	2,588.78	743.47	708.33	669.52	219.73	247.73	2,588.78
Barranquitas	1,588.55	735.18	213.34	213.68	213.18	213.17	1,588.55
Bayamon: Naranjito	316.23	316.23	.....	.....	.....	.....	316.23
Cabo Rojo	390.80	78.16	78.16	78.16	78.16	78.16	390.80
Caguas	6,789.77	540.00	1,114.48	300.49	2,417.40	2,417.40	6,789.77
Camuy	3,095.73	728.04	677.45	563.22	558.84	568.18	3,095.73
Hatillo	1,699.18	1,520.38	40.22	92.18	46.40	.....	1,699.18
Quebradillas	1,259.98	654.59	174.17	135.50	147.86	147.86	1,259.98
Carolina	167.95	33.59	33.59	33.59	33.59	33.59	167.95
Trujillo Alto	2,562.85	483.73	519.78	548.22	505.56	505.56	2,562.85
Cayey	1,302.18	628.00	188.68	161.83	161.84	161.83	1,302.18
Cidra	2,781.67	735.89	444.18	596.25	502.67	502.68	2,781.67
Ciales	1,785.75	1,785.75	.....	.....	.....	.....	1,785.75
Comerio	2,169.51	481.80	553.74	377.66	378.16	378.15	2,169.51
Guayama: Arroyo	2,871.35	1,300.72	392.66	392.66	391.75	393.56	2,871.35
Humacao	591.71	118.34	118.34	118.34	118.35	118.34	591.71
Isabela	1,659.02	190.42	331.72	365.97	385.46	385.45	1,659.02
Lajas	520.72	104.15	104.14	104.14	104.14	104.15	520.72
Las Marias	674.23	.....	168.56	164.19	170.74	170.74	674.23
Manati	1,702.91	.....	425.73	425.73	425.73	425.72	1,702.91
Maricao	856.64	613.80	220.55	.....	11.29	11.00	856.64
Morovis	1,154.33	183.17	241.98	240.50	241.24	247.44	1,154.33
Naguabo	317.43	72.75	68.87	67.00	108.81	.....	317.43
Patillas	756.58	.....	178.66	192.64	192.64	192.64	756.58
Ponce:							
Guayanilla	435.36	435.36	.....	.....	.....	.....	435.36
Penuelas	1,573.74	1,573.74	.....	.....	.....	.....	1,573.74
San German	2,294.46	378.60	520.87	465.00	465.00	464.99	2,294.46
San Lorenzo	3,053.62	633.66	591.85	609.37	609.37	609.37	3,053.62
Juncos	154.69	25.00	25.00	25.00	25.00	54.69	154.69
Toa Alta	2,879.69	767.59	709.95	608.16	745.54	48.45	2,879.69
Corozal	1,195.23	393.50	255.00	224.67	161.03	161.03	1,195.23
Dorado	3,144.19	1,247.94	461.46	619.78	404.57	410.44	3,144.19
Vega Baja	6,106.77	1,167.60	1,238.80	1,231.99	1,234.19	1,234.19	6,106.77
Vega Alta	2,228.12	358.25	20.00	620.82	620.82	608.23	2,228.12
Yabucoa	270.95	54.19	54.19	54.19	54.19	54.19	270.95
Yauco	2,958.79	567.50	597.82	597.82	597.82	597.83	2,958.79
Total	106,681.33	27,237.47	20,034.30	19,342.99	25,619.81	14,446.76	106,681.33

Floating indebtedness of municipalities.

Municipality.	Floating debt on June 30—						
	1901.	1902.	1903.	1904.	1905.	1906.	1907.
Adjuntas	$4,013.56	$13,277.55	$6,545.02	$8,795.13	$8,201.77	$120.00	.....
Aguada	10,671.33	4,739.57	1,024.50	1,713.56	718.33	486.10	.....
Aguadilla	10,785.82	9,649.34	3,323.36	4,045.69	3,609.32	1,564.50	.....
Aguas Buenas	1,610.34	2,149.28	3,732.74	4,667.70	1,955.89	1,647.02	.....
Aibonito	3,984.00	3,050.93	1,032.62	559.03	.....	.....	.....
Añasco	7,415.42	4,327.13	4,150.62	5,947.34	7,527.92	7,376.36	$44.00
Arecibo	15,372.24	4,838.63	8,239.40	15,654.00	9,084.54	3,678.03	.....
Arroyo	3,170.35	3,288.20	.....	.....	.....	.....	.....
Barranquitas	2,002.47	1,922.62	.....	.....	.....	235.98	.....
Barros	4,686.62	3,845.94	6,359.73	2,954.86	2,272.01	1,541.51	.....
Bayamon	3,859.81	2,462.63	5,394.21	7,429.46	2,370.47	941.37	20.00
Cabo Rojo	3,778.64	3,853.10	4,882.36	6,309.35	2,549.36	496.70	.....
Caguas	13,770.93	11,250.35	13,681.54	10,689.98	4,761.49	.....	.....
Camuy	4,200.64	3,697.66	6,163.04	8,655.04	2,895.48	423.17	.....
Carolina	.....	.....	48.00	230.00	.....	.....	.....
Cayey	6,385.49	1,767.38	4,569.36	3,552.11	1,699.25	.....	.....
Ciales	5,331.09	4,078.66	5,985.09	6,734.40	6,320.19	4,605.43	477.12
Cidra	4,607.86	3,321.88	.....	.....	.....	.....	.....
Coamo	135.60	231.89	1,586.69	178.34	1,266.84	350.00	.....
Comerio	2,169.24	2,527.89	1,549.71	3,968.79	377.82	.....	.....
Corozal	3,390.64	2,090.50	.....	.....	.....	.....	.....
Dorado	5,672.63	4,106.26	.....	.....	.....	8.28	.....
Fajardo	11,898.24	4,043.75	3,072.86	3,160.84	109.74	37.75	.....
Guayama	6,386.28	2,233.50	5,691.00	8,393.84	.....	.....	462.00
Guayanilla	3,159.57	435.36	.....	.....	.....	.....	.....
Gurabo	924.28	1,151.36	.....	.....	.....	.....	.....
Hatillo	3,974.53	2,256.33	.....	.....	.....	.....	.....
Humacao	2,184.70	2,907.50	813.32	31.80	1,291.25	4,104.25	.....
Isabela	4,310.20	3,469.97	3,157.46	3,116.35	1,140.07	261.68	.....
Juana Diaz	12,474.66	9,985.80	6,672.01	10,108.72	8,920.70	3,184.99	.....
Juncos	486.67	125.00	.....	.....	.....	.....	.....
Lajas	2,240.39	1,632.74	2,522.12	2,999.23	834.56	834.56	.....
Lares	1,543.74	10,905.33	1,559.00	1,049.75	1,916.28	645.67	.....
Las Marias	6,427.89	1,277.33	7,648.80	6,955.71	7,922.62	2,697.36	.....
Loiza	627.00	143.98	.....	.....	.....	.....	.....
Manati	6,801.22	7,927.76	11,335.41	10,692.54	8,266.37	6,825.93	.....
Maricao	4,972.69	5,712.02	4,323.17	2,823.18	2,725.40	1,514.45	.....
Maunabo	2,909.08	532.84	.....	.....	.....	.....	.....
Mayaguez	36,567.47	2,050.14	25,476.16	27,303.09	14,315.90	7,606.20	14,792.64
Moca	4,883.86	3,782.94	.....	.....	.....	.....	.....
Morovis	2,902.15	1,973.94	1,875.80	2,247.35	4,279.36	3,272.92	.....
Naguabo	1,861.01	317.43	1,757.84	1,747.31	30.75	40.00	.....
Naranjito	1,950.23	1,454.67	.....	.....	.....	.....	.....
Patillas	3,882.59	2,257.02	762.34	1,576.29	474.12	525.00	.....
Peñuelas	6,181.44	4,028.56	.....	.....	.....	53.72	.....
Ponce	103,288.76	194,236.16	40,552.88	57,189.71	3,409.43	6,984.34	.....
Quebradillas	2,376.47	1,423.67	.....	.....	.....	.....	.....
Rincon	6,551.57	5,960.29	.....	.....	.....	72.00	.....
Rio Grande	1,457.92	303.23	2,432.18	1,000.00	1,633.93	1,663.40	.....
Rio Piedras	1,584.42	617.30	27.32	17.99	377.63	.....	.....
Sabana Grande	446.06	534.47	2,319.99	3,395.72	2,698.52	24.27	.....
Salinas	2,588.44	.....	.....	.....	.....	.....	.....
San German	3,355.71	4,117.53	3,120.43	1,972.28	4,191.90	2,072.56	.....
San Juan	75,642.69	7,585.76	14,813.86	8,201.98	2,422.21	.....	.....
San Lorenzo	2,074.11	3,031.15	3,838.88	2,810.91	3,744.43	2,759.69	.....
San Sebastian	4,559.75	3,058.21	7,868.45	6,643.40	2,258.36	327.32	.....
Santa Isabel	.....	718.71	1,465.91	.....	1,316.81	930.89	.....
Toa Alta	5,746.34	4,199.52	5,437.84	4,048.08	3,230.79	2,822.63	.....
Toa Baja	428.53	1,448.42	.....	.....	.....	.....	.....
Trujillo Alto	1,597.20	1,872.26	.....	.....	.....	.....	.....
Utuado	15,932.35	6,319.02	7,602.12	6,322.59	4,795.65	2,061.92	.....
Vega Alta	4,836.27	3,558.50	.....	.....	.....	430.62	.....
Vega Baja	4,154.47	6,033.68	3,904.95	3,940.87	924.42	10.80	.....
Vieques	603.51	.....	.....	.....	19.69	.....	.....
Yabucoa	3,764.20	2,423.94	3,817.06	2,772.86	2,129.87	.....	.....
Yauco	13,574.77	9,640.25	10,371.81	11,579.24	435.02	2,645.94	33.00
Total	501,128.15	418,164.73	262,508.96	284,186.41	141,426.46	77,879.31	15,828.76

Insular loans to municipalities.

Municipality.	Date of loan.	Total amount authorized and purposes for which granted.		Amount of loan received to June 30, 1907.	Amount outstanding June 30, 1907.
		Payment of indebtedness.	Public improvements.		
Fajardo	July 16, 1904	$2,800.00	.....	$2,800.00	$1,121.00
Aguas Buenas	July 19, 1904	4,311.67	.....	4,311.67	.....
Comerio	....do	2,500.00	.....	2,500.00	1,000.00
Ponce	Sept. 14, 1904	35,000.00	.....	35,000.00	14,000.00
Vega Baja	Oct. 19, 1904	3,000.00	.....	3,000.00	1,200.00
Yauco	....do	11,772.25	.....	11,772.25	4,708.90
Sabana Grande	Dec. 1, 1904	3,644.27	.....	3,644.27	1,457.70
Bayamon	Jan. 23, 1905	6,420.72	.....	6,420.72	.....
San Sebastian	....do	8,669.42	.....	8,669.42	.....
Mayaguez	Mar. 28, 1905	12,000.00	.....	12,000.00	7,200.00
San Juan	May 15, 1905	2,500.00	.....	2,500.00	.....
Vieques	May 22, 1905	.....	$3,000.00	3,000.00	.....
Total, fiscal year 1904-5	.....	92,618.33	3,000.00	95,618.33	30,687.60
Vega Alta	Aug. 12, 1905	1,000.00	.....	1,000.00	500.00
Adjuntas	Aug. 31, 1905	14,922.44	77.56	15,000.00	10,666.67
Rincon	....do	2,643.49	.....	2,643.49	1,586.11
Aguadilla	Sept. 20, 1905	5,943.79	6,056.21	12,000.00	7,200.00
Naguabo	....do	108.81	2,891.19	3,000.00	1,800.00
San Juan	Sept. 26, 1905	.....	15,000.00	15,000.00	.....
Arroyo	Mar. 8, 1906	.....	4,200.00	4,200.00	1,363.64
Coamo	Apr. 10, 1906	.....	2,000.00	2,000.00	1,000.00
Lares	....do	.....	12,000.00	12,000.00	9,600.00
Juana Diaz	Apr. 17, 1906	1,950.03	4,049.97	6,000.00	3,000.00
Patillas	....do	.....	2,000.00	2,000.00	1,600.00
Toa Baja	May 31, 1906	.....	1,500.00	1,500.00	1,350.00
Aguada	June 23, 1906	114.16	3,885.84	4,000.00	3,200.00
Albonito	....do	558.00	9,442.00	10,000.00	9,000.00
Total, fiscal year 1905-6	.....	27,240.72	63,102.77	90,343.49	51,866.42
Maricao	July 6, 1906	1,088.00	5,912.00	7,000.00	5,600.00
Morovis	....do	4,000.00	.....	4,000.00	3,500.00
San Sebastian	....do	5,500.00	4,500.00	10,000.00	8,000.00
Añasco	July 27, 1906	10,000.00	.....	10,000.00	6,666.67
Aguas Buenas	Aug. 2, 1906	5,000.00	.....	5,000.00	4,500.00
Barros	....do	3,000.00	.....	3,000.00	2,378.94
Ciales	Aug. 6, 1906	5,000.00	.....	5,000.00	2,500.00
Aguadilla	Aug. 21, 1906	.....	2,000.00	2,000.00	1,600.00
Guayanilla	....do	.....	2,000.00	2,000.00	1,500.00
Arroyo	....do	.....	2,000.00	2,000.00	2,000.00
Guayama	Sept. 19, 1906	.....	16,000.00	.....	.....
Toa Alta	....do	3,000.00	.....	3,000.00	2,400.00
Coamo	Sept. 20, 1906	.....	25,000.00	11,000.00	8,500.00
San Lorenzo	Sept. 24, 1906	6,000.00	.....	6,000.00	5,000.00
Yabucoa	Sept. 25, 1906	.....	20,000.00	4,000.00	2,000.00
Manati	Sept. 29, 1906	7,000.00	.....	7,000.00	3,500.00
Comerio	Oct. 16, 1906	.....	750.00	750.00	.....
Bayamon	Oct. 27, 1906	.....	20,000.00	2,700.00	701.25
Humacao	Jan. 4, 1907	2,270.44	.....	2,270.44	.....
Cabo Rojo	Jan. 7, 1907	.....	12,000.00	12,000.00	12,000.00
Caguas	Mar. 9, 1907	.....	60,000.00	2,814.29	2,814.29
San Juan	Apr. 9, 1907	.....	52,000.00	.....	.....
Lajas	Apr. 16, 1907	.....	6,000.00	6,000.00	6,000.00
Cidra	....do	.....	2,750.00	2,750.00	2,750.00
Mayaguez	Apr. 20, 1907	1,400.00	.....	1,400.00	1,341.67
Bayamon	May 8, 1907	.....	10,000.00	.....	.....
Patillas	May 21, 1907	.....	4,000.00	4,000.00	4,000.00
Vega Baja	May 31, 1907	.....	5,000.00	.....	.....
Toa Alta	....do	.....	1,000.00	.....	.....
Las Marias	....do	.....	7,000.00	.....	.....
Mayaguez	June 10, 1907	35,000.00	.....	.....	.....
Juana Diaz	....do	.....	10,000.00	.....	.....
Total, fiscal year 1906-7	.....	88,258.44	267,912.00	115,684.73	89,252.82
Total, 1904-1907	.....	208,117.49	334,014.77	301,646.55	171,806.84

Insular loans to school boards.

School board.	Date of loan.	Total amount authorized and purposes for which granted.		Amount of loan received to June 30, 1907.	Amount outstanding June 30, 1907.
		Payment of indebtedness.	Public improvements.		
Adjuntas	July 16, 1904	$980.00		$980.00	
Aguada	do	408.00		408.00	
Aguadilla	do	750.00		750.00	
Aguas Buenas	do	355.00		355.00	
Añasco	do	806.00		806.00	
Arecibo	do	1,411.00		1,411.00	
Barros	do	348.00		348.00	
Bayamon	do	672.00		672.00	
Camuy	do	1,000.00		1,000.00	
Cayey	do	734.00		734.00	
Ciales	do	323.33		323.33	
Comerio	do	925.00		925.00	$370.00
Fajardo	do	182.00		182.00	
Lajas	do	550.00		550.00	
Las Marias	do	675.00		675.00	
Maricao	do	216.00		216.00	
Mayaguez	do	3,680.00		3,680.00	1,472.00
Morovis	do	600.00		600.00	240.00
Naguabo	do	492.00		492.00	
Patillas	do	394.00		394.00	
Ponce	do	1,000.00		1,000.00	
Sabana Grande	do	425.00		425.00	
San Lorenzo	do	800.00		800.00	
Utuado	do	862.00		862.00	
Vega Baja	do	208.00		208.00	
Manati	Oct. 3, 1904	700.00		700.00	
Total, fiscal year 1904-5		19,496.33		19,496.33	2,082.00
Aguada	Aug. 31, 1905		$1,000.00	1,000.00	
Arecibo	do	196.00	900.00	1,096.00	365.3[illegible]
Aguadilla	Sept. 20, 1905	1,500.00		1,500.00	750.0[illegible]
Añasco	Oct. 6, 1905	2,000.00		2,000.00	1,200.0[illegible]
Sabana Grande	do	1,200.00		1,200.00	853.3[illegible]
San German	do		2,000.00	2,000.00	1,200.0[illegible]
Manati	Oct. 11, 1905		1,200.00	1,200.00	
Camuy	Nov. 8, 1905		3,000.00	3,000.00	1,801.7[illegible]
Hatillo	do		3,000.00	3,000.00	1,800.0[illegible]
Lares	Mar. 31, 1906		5,000.00	5,000.00	4,000.0[illegible]
Coamo	Apr. 10, 1906		6,000.00	6,000.00	5,400.0[illegible]
Rio Piedras	do		3,500.00	3,500.00	3,062.5[illegible]
Naguabo	do	1,000.00		1,000.00	500.0[illegible]
Toa Baja	May 31, 1906		1,500.00	1,500.00	1,350.0[illegible]
Total, fiscal year 1905-6		5,896.00	27,100.00	32,996.00	22,282.9[illegible]
Humacao	Aug. 21, 1906	750.00		750.00	
Patillas	do		1,000.00	1,000.00	900.0[illegible]
Salinas	Aug. 25, 1906		8,000.00	500.00	
Bayamon	Aug. 29, 1906		1,000.00	1,000.00	900.0[illegible]
Juana Diaz	Oct. 1, 1906		6,000.00	4,500.00	4,500.0[illegible]
Isabela	do	300.00		300.00	200.0[illegible]
Arroyo	Oct. 9, 1906		4,000.00	4,000.00	3,333.3[illegible]
Guayama	Oct. 24, 1906		5,000.00		
Lajas	Feb. 25, 1907		6,000.00		
San German	Mar. 9, 1907		1,200.00	1,200.00	1,200.0[illegible]
Yauco	do		8,000.00		
Ponce	Apr. 9, 1907		50,000.00		
San Juan	May 9, 1907		48,000.00		
Total, fiscal year 1906-7		1,050.00	138,200.00	13,250.00	11,033.3[illegible]
Total, 1904-1907		26,442.33	165,300.00	65,742.33	35,398.3[illegible]

EXHIBIT —.

REPORT OF THE AUDITOR OF PORTO RICO.

OFFICE OF THE AUDITOR,
San Juan, September 30, 1907.

SIR: In accordance with the terms of the organic law of Porto Rico, I have the honor to submit herewith my annual report on the operations of the department of the auditor, together with a statement of the financial transactions of the insular government for the fiscal year ending June 30, 1907, with comments and comparisons thereon. A statement of the exhibits and schedules accompanying this report is furnished. In my annual report for the fiscal year ending June 30, 1906, I described briefly the system of audit and accounting as I had found it on reaching Porto Rico, and the conclusions that I later formed as to its serious defects. In order that the department of the auditor might properly fulfill its important functions and assume its rightful place in the activities of the insular government, I recommended radical changes in the system and advocated the introduction of more modern methods into the auditing and accounting work of the insular government.

DIRECT AUDIT SYSTEM.

During the fiscal year under review, a large number of the proposed changes were made in accordance with my plan as outlined. One of the most important of these was the introduction of a system of direct audit. In the then existing system, the auditor—contrary to the best modern practice—was passing upon payments some time after they had been made. Moreover, in consequence of the disbursing officer system, much duplication of work prevailed, with resulting complexity and unnecessary expense. It was only when the disbursing officer's accounts were submitted for audit—some weeks after payments had been made—that the record of such payments would reach the auditor's office. The disadvantage to the government and inconvenience to the auditor of being then called upon to correct duplicate, mistaken, and illegal payments so long after the payees had received their money will readily be understood. It will also be seen that as these statistics and records arrived at least two months behindhand, they had lost much of their auditing and statistical value.

As a first step in bringing about the necessary changes in the system I perfected a plan of audit before payment, and at the next session of the legislature introduced a bill which provided that all claims should be passed upon by the auditor and allowed by him on settlement warrant before they could be paid, with the exception of a few special cases of cash payments, or those of great urgency that would be paid by special disbursing officers. Further, this bill provided for a paymaster's bureau in the treasury department instead of the

former bureau of disbursements. This new bureau handles practically all the regular disbursements. It was urged against the bill that such a system of direct audit was not adapted to government work, but after protracted debate the bill passed the legislature with a number of changes, which, however, did not in any way affect the original idea as drafted in the bill. The act provided that the system of direct audit should go into effect July 1, 1907, and accordingly on that date the change was made. The new system in practice has given satisfaction, both to the auditor's office and to the heads of the other departments of the insular service. Payments have been promptly made, an excellent check secured that was formerly lacking, and the chances of duplicate or illegal payments reduced to a minimum. By the abolition of the disbursing office the former duplication of accounts has been done away with, and the system of audit simplified. As between the expense of the paymaster's bureau compared with the former disbursing office there has resulted an incidental saving for this year of $8,000 in salaries. Undoubtedly a still further saving of expense can be expected in the future. Furthermore, the new system enables us to keep the records of the office right up to date, and statistical information given heads of departments and the legislature is consequently of greatly enhanced value.

The method pursued in settling vouchers under the new system is as follows: The vouchers are received from the several insular departments, individually receipted for, and stamped with the date of receipt by the division of claims and accounts of this office. They are then passed to the clerks, whose duty it is to examine them and verify certifications, prices, appropriations to which they are charged, etc., and to fully determine whether each voucher is a proper one for payment. The vouchers then go to the abstract clerk, who groups them together under their several appropriation heads, and abstracts them in triplicate. These abstract sheets are carefully checked and verified with the vouchers and are then sent to the division of bookkeeping and warrants, where a warrant is drawn for the total amount of the abstracts then ready to be paid. After verification, these warrants are signed by the auditor, approved by the governor, and forwarded to the treasurer for payment by the paymaster in the treasury department. In this way the great mass of ordinary payments are settled. The following is the method employed: The treasurer gives the paymaster a draft equal to the total amount of the warrant. This draft is placed to the paymaster's credit in the bank, and against it he immediately draws checks for the several amounts making up the items of the abstract. This system permits the paymaster's account in the bank to be kept at a minimum figure, and has made it possible to greatly reduce the amount of his bond. Some payments, however, of large amount or unusual character are settled on warrants which the treasurer prefers to pay direct, rather than through the paymaster.

RENDERING OF ACCOUNTS.

Hand in hand with the system of direct audit, another important change in accounting methods has been made, whereby all checks for payments, both by the paymaster and special disbursing officers, are verified in the auditor's office with the warrant or voucher upon which payment was made. The paymaster is required to render a monthly

account, showing, on one side, his receipts of treasurer's drafts, and, on the other, his payments for which he has received paid checks back from the bank. The balance of his account is ordinarily made up of payments made by him, but for which he has not received the paid checks from the bank. In the examination of this account the paymaster's checks that have been paid, canceled, and returned by the bank are individually compared with the warrants upon which they were drawn. Likewise, beginning October 1, special disbursing officers will be required, when rendering their accounts, to send in those of their checks which have been paid and returned by the bank, attached to the vouchers for which they are issued in payment. Under the old system of payment by disbursing officers their checks were periodically examined as to amounts in examinations made of the books of their offices, but these checks were never compared with the vouchers for which they were drawn in payment.

ORDER SYSTEM.

In conjunction with the direct audit I have had introduced a new order system. The various departments of the government now have a regular form on which orders are made in triplicate, one remaining in the said department, another going to the one selling goods to the government, and the third to the auditor's office to be used for the purpose of checking vouchers. It is believed that with the uniform order system developed the auditor's office will have a far better check than previously upon the expenditures of the insular government.

PREMATURE RECEIPTING OF VOUCHERS ABOLISHED.

The previous practice of requiring firms dealing with the government to receipt their vouchers before presenting them for payment by the government authorities was one which, to my mind, served no useful purpose. Such receipting is clearly of little or no value in proving subsequent payments. I therefore recently issued a general order abolishing this premature receipting. In place of the receipt I have had inserted on the new voucher forms a certificate for the prospective payee to sign, stating that the amount charged on the voucher is correct and just and that payment therefor has not previously been received.

REDUCING NUMBER OF VOUCHERS.

Much has been done during the past year, and particularly since the system of direct audit went into effect, to simplify and reduce in number, wherever possible, the many vouchers that are sent to this office for audit. For example, take the many bills forwarded us every month by the insular police for house rent and water rent. I have recently had prepared a form similar to a pay roll upon which the house rent and water rent of the several posts will be listed, a separate monthly roll being made for house rent and for water rent of each of the seven police districts of the island. Again, the teachers on the island—approximately 1,300—will be paid this year upon pay roll instead of upon separate vouchers, as in the past. The method

devised for checking pay rolls in this case has met, I think, successfully the objection raised that a pay roll system, though simple, would not protect the government against fraud to the same extent as the former system. I believe that this part of the work can still be considerably simplified by the introduction of new forms and methods, and it will be my effort throughout the year to accomplish as much as possible in this direction.

Beginning July 1, 1907, another much needed change was effected. The receipts for the insane asylum from pay patients, which now come in at the rate of considerably over $5,000 a year, were divided at my direction into two equal parts, one of which is repaid to "Contingent expenses, insane asylum," subhead "Subsistence," and the other to "Contingent expenses, insane asylum," subhead "Clothing, bedding, etc." The appropriation act for several years has provided for this class of receipts to be repaid to the appropriation "Contingent expenses, insane asylum," but it has never stated to which subhead they should be repaid. Until the close of the year under review they have been entirely repaid to the second named subhead, but this is manifestly unfair, as the subhead "Subsistence" requires a much larger sum to be appropriated than the subhead "Clothing, bedding, etc.," and is, moreover, seriously drained by the extra subsistence and the better food demanded by the large number of pay patients now at the asylum. It is therefore clearly right that the subhead "Subsistence" should be reimbursed by at least one-half of the receipts coming in as repayments from such pay patients.

In this connection I would call attention to a subject which the legislature should carefully consider at its next session involving a branch of its policy as to government accounting. The various institutions of the government for whose maintenance the legislature appropriates every year, collect as agents for the government, through their institutional officers, certain receipts for services performed by various inmates of the institutions. As illustrations of this, I might menton the pay patients' money above mentioned, the funds resulting from the sale of goods made by the prisoners in the penitentiary, and the proceeds of the sale of needlework of the girls in the Girls' Charity School, etc. The tendency in the past has been to have such receipts deposited in the insular treasury as repayments to the several appropriations made by the legislature for the support of said institutions. Under this system it is difficult for the legislature to tell beforehand how much money will be available during the year in any given appropriation beyond the sum which it contemplates setting aside. Another system would be for the legislature to make flat appropriations for whatever they deemed necessary for each institution, and any receipts resulting from services performed or money collected by the institution would enter the treasury as a receipt and not as a repayment, and thus go into the general fund. In this way the legislature—the proper authority—certainly obtains a more complete control over the authorization of government expenditure. It might be urged, contra, however, that the interest taken by the superintendents and inmates of the institutions in their work would be greatly diminished should they lack the assurance that the legislature would return to the institution by increased appropriations the money made through the work of the inmates.

During the year it has been frequently necessary to insist on the principle that any collections made by a government agent, whether an officer of an institution or otherwise, should be at once deposited by such agent in the insular treasury. This agent, furthermore, should be under an adequate bond. Ignorance of this principle has led in some cases to the retaining of such receipts and their use as ready cash in the current expenses of the institution, only the balance being later turned into the treasury.

ACCOUNTING FOR EXPENDITURE OF BOND PROCEEDS.

Before expenditures on account of the proceeds of the bond sale were entered into, a plan was made and adopted, after conference with the commissioner of the interior, for handling the accounting and bookkeeping between the two offices resulting from this large extension of work and expenditure.

NEW FORM OF RECEIPT.

On the initiative of the treasury department, a new form of receipt to be signed by the treasurer and countersigned by the auditor has been adopted and is now in use. This receipt, though scarcely larger than the former one, carries on its face divisions into which the sums from the various sources of insular receipts may be entered. In this way the number of receipts has been greatly reduced, it having formerly been necessary to make out a receipt representing each source of the deposit of government money that had been made. By this system also the bookkeeping of both offices has been considerably simplified.

FORM OF RENDERING ANNUAL REPORT.

The form of rendering the annual report this year is somewhat different from that of previous years. The former method seemed confusing. This was largely due to the disbursing officer system, and to the fact that the disbursements of most of the funds of the insular government were made before audit. This gave rise to a statement in the auditor's annual report of the expenditures on accountable warrants and a further statement of audited expenditures. These statements would practically always be at variance, as in almost every appropriation there would be repayments or claims paid on settlement warrants, or other transactions that would vary somewhat the two statements. Consequently, it was difficult for the nonexpert to distinguish between expenditures on accountable warrants and audited expenditures, thus giving rise to many questions as to which figure should be accepted in preparing statements. Hereafter, however, it will not be necessary to show advances on accountable warrants, since the disbursing officer system has gone out of existence. In this report the advances on accountable warrants have been omitted and a statement made of actual receipts and actual disbursements. It is believed that as far as the present arrangement of the books and records of this office will permit the present form of report will clearly set forth the condition of the government at the close of the year under review and its operations throughout the year.

This change will make it possible in our succeeding reports to greatly extend the range of statistics obtained from the figures received in the auditor's office, but even this year we are able to give much fuller statements as to the source of miscellaneous receipts, as well as more detailed statements in all the schedules showing the various activities of the government. Also the annual report can in future be prepared at an earlier date than formerly, as it is no longer necessary to wait for the disbursing officer to turn in his balances to the auditor's office. Further, the preliminary report formerly made to cover the months while waiting for these balances to be returned can now be omitted. It was always unsatisfactory and confusing when compared with the final report, and of somewhat doubtful value.

The statement of receipts and expenditures of the insular government (Exhibit B) is intended to set forth completely the transactions of the government for the year under review. With but few exceptions these transactions are all of the nature of cash receipts and cash disbursements. There will probably be found a slight difference between the total receipts and total disbursements as shown in this statement with those of the treasurer's report, owing to a few transactions being shown in this exhibit that are not cash transactions. For instance, the item "Sales to the departments by the bureau of printing and supplies—transfer letters," $23,117.65, does not appear on the general (or cash) ledger, as it is a book transaction, consisting of a transfer by auditor's letter, after auditing bills of the bureau of printing and supplies [a] from the appropriations of a department to which printing or supplies have been rendered, to the credit of the contingent appropriation of the bureau. As these charges to the apropriations of the various departments are included in the expenditure side of this statement (Exhibit B), it is necessary that they be shown on the receipt side in order to balance. Again, the item "Amount in hands of disbursing officer at close of fiscal year 1905–6, transferred to fiscal year 1906–7," $2,907.37, is in this statement included in the receipts as it is made up of disbursing officer's balances carried over from the fiscal year 1905–6 and spent in the fiscal year under review. It thus appears in the expenditure side of this report and consequently is shown as a receipt in order to balance.

CONTRACTS.

The situation as regards the contracts made by the several government departments is considerably improved over that of last year. By a law passed in the last legislature, it was enacted that goods purchased by these departments in sums of $300 or over could be contracted for only after public advertising for bids. The law in other respects makes strict requirements in regard to the acceptance of such bids and other details in the purchase of goods. It is too early yet to see clearly the practical results of this law, or to determine whether all its provisions had best be continued on the statute books. I believe that the large operating departments of the insular government are drawing their contracts more carefully now than a year ago, and that the copies thereof are being more promptly rendered to this office. Information to show why penalties have been waived and

[a] See page — of this report.

clauses in contracts voided, is more freely given on request than formerly. It would be desirable, though impracticable with the present office force, to keep a contract ledger, in which would be posted all contracts as soon as received in this office. As fast as payments were made upon these contracts, by reason of the work performed or material furnished, these payments would be set over against the contracts to which they applied. Thus a trial balance of this ledger at any time would show the total contractual obligations of the insular government, as well as the remaining obligations under any one of the individual contracts. When one takes into account the magnitude of the operations that the government is now carrying on, and that there is always a possibility of revenues becoming smaller or of the appropriations being unduly depleted within the year, it is easy to understand the importance of knowing at all times the current liabilities of the government and of each of its departments arising from contracts or other agreements.

RECEIPTS AND DISBURSEMENTS.

I regret that thus far it has been impracticable to change the present unsatisfactory receipt and disbursement method of keeping the government accounts to one of assets and liabilities—revenue and expense. The many advantages afforded by an asset and liability system of accounting are still hardly appreciated among officials and employes of the government. A corporation or business house could not do business successfully at the present day by merely keeping a record of the cash income and cash outgo, without keeping any record of the actual income and expenses, as well as changes in asset and liability accounts. The same principle should apply to government work, and I am sanguine that the present movement of government accountants will assist greatly in advancing this view. The subject is such an important one that I believe it deserves an illustration to show the radical weakness in this respect inherent in the existing system. To begin with, the insular government has not at present a complete list of its assets and liabilities. Available and complete schedules of insular government property—personal and real—with cost or value thereof, do not exist. There are no figures on the books showing the various current assets, such as taxes due and collectible during the current fiscal year, rentals, or other income accrued but not realized. Figures are lacking, which, if properly assembled, would show the many contingent and actual liabilities of the government, such as accrued interest on bonds, bills payable, and claims outstanding. It is true that some of this information could be extracted from the books as they are at present, but a balance sheet showing the assets and liabilities of the government could not be drawn from them as at present constructed.

A proper accounting system would take the present cashbook record and allocate its items to asset and liability accounts or revenue and expense accounts. Besides the cash transactions there are many items, such as accruals, that should be taken into consideration in a comprehensive system of accounting. The many items that now stand on the books independently should be drawn together under a number of controlling accounts, which, when grouped in a balance

sheet and a statement of revenue and expense, would show the condition of the government and the result of its operations. Consequently, at any time a balance sheet from the general ledger would disclose the correct financial standing of the government, and a revenue and expense statement from the general ledger would, at the close of any period, show the revenue and expense for that period. I feel that the shortcomings of the present books and records in this direction are so great that I intend applying to the next legislature for the small special appropriation that will be necessary to install an adequate and comprehensive accounting system.

WORK OF OFFICE DIVISIONS.

It has been the attempt of the auditor's office throughout the past year to furnish as complete fiscal information as possible—whenever so requested—to the governor, the department heads, the executive council, the house of delegates, and the several commissions and citizens. When the legislature was in session, I informed the speaker of the house of delegates that this office was at all times ready to furnish any statements or figures that could be of assistance to the delegates. A great deal of information was subsequently requested and furnished. It has been my endeavor to develop as much as possible this feature of the work of the auditor's office. The secretary of the House of Delegates also courteously requested my collaboration in unifying and improving the system of accounts and records of his office. The fact is, however, that the auditor's office still continues, as in the past, to be greatly handicapped in its number of clerks, and consequently has been in a position where it can do little but keep up the regular routine work and correspondence that is imposed upon it by law.

It is my intention to earnestly urge the next legislature to allow in the auditor's budget an appropriation for establishing in this office a tax plant to contain all the records necessary to check and verify the various revenues of the island. At the present time the clerks of this office check the accounts of the revenue collectors from the tax plant of the treasurer's office. But since these records of the treasurer have already been largely used in arriving at the figures submitted by the collectors of internal revenue for audit, it is obvious that such a check is not adequate, as would be the case if a tax plant were established, so that in this field, as in all others, the auditor would have independent records from which to check.

The usefulness of this office could be more extended in other ways were the Legislature to grant further appropriations. Considerable additional work has been placed upon the several divisions of the auditor's office during the year as compared with former fiscal years. The work of the division of internal revenue has been naturally increasing from year to year since civil government was established. In addition to this natural increase, a very radical change in the revenue law taxes the capacity of this division to the utmost. Formerly there were only eight collectors of internal revenue in the island. These rendered their accounts to the auditor's office, which accounts included the subcollections of the various deputy collectors under them, as well as their own collections. The new law made the deputies full collectors. This increases the number of collectors

who are rendering their accounts independently to the auditor's office from 8 to 62. While the work of this division has been largely increased in this way, the increase has been somewhat minimized by the consolidation into one account of the several different accounts which each collector formerly rendered. This new account is so devised that the auditor can certify to it upon the same form that the collector renders, and thus saves a restating in this office of so many accounts. The increase in the number of loans to municipalities and school boards, as well as the monthly deductions of principal and interest on the same that have to be computed, has also considerably increased the work of the division. Furthermore, the division now devotes quite a little of its time to counting internal revenue stamps received from the bureau of printing and supplies preparatory to turning them over to the treasurer and charging the latter therefor upon the books of this office.

The work of the division of claims and accounts has been completely changed by the introduction of the method of direct audit. The staff of this division, though enlarged by three additional clerks, has been taxed at times in handling the large number of vouchers presented for settlement. The method pursued in settling these vouchers by the new system has already been described. For the better handling of the work, various clerks have been assigned to the examination of certain classes of departmental vouchers and pay rolls. In this way the several clerks can each specialize on the necessary knowledge required for passing on the vouchers. In a short time, when the Department of the Interior shall have completed its surveys and other preparations for road building, and when the additional force for this work is fully organized, the expenditures from the proceeds of the bond sale will reach a large monthly total. The examination of the many vouchers resulting from these expenditures will place a great deal of additional work on this office, and it may prove necessary to secure additional assistance to handle the increasing number of vouchers. The efficiency of this division would undoubtedly be greatly improved if it had sufficient personnel to enable it to keep full and complete records of information furnished by the several departments, current prices, etc., against which to check and verify the vouchers. There could also be much information of value furnished by this division if it were slightly enlarged.

Many changes also have been made in the division of bookkeeping and warrants. Much work and several books of account that were deemed unnecessary, or of little value, have been dispensed with, but in their stead several new books, mentioned elsewhere in this report, have been opened, in order to furnish additional information of statistical value both to this office and to the other departments in showing the operations of the government. In this division also the new law, which increased the number of collectors reporting independently to the auditor, greatly increased the number of accounts to be booked. This division has also had assigned to it the auditing of the paymaster's monthly account under the new system of direct audit, which involves the checking of a large number of paymaster's checks that have been returned by the bank, against the warrants upon which they were issued. The division has also taken over the stamp records formerly kept by the division of internal revenue, which books have been revised so as to make their bookkeeping information

more readily accessible. Two books to be known as the register of receipts and the itemized statement of miscellaneous receipts have been installed as of July 1, 1907. These books will furnish valuable statistical information in the way of analysis of all the receipts of the insular government, which has heretofore been lacking in this office.

Moreover, for lack of sufficient personnel it was found impossible to compile the statement desired by the treasury department from which to make an approximation of the true income and expenditure of the insular government from the beginning of civil government. As the new system in the auditor's office will enable us in the future to give true income and expenditure, it was therefore thought useful to get an approximation as near as possible of the past years. To do this it was necessary for the employes of the treasury department to come to the division of bookkeeping and warrants, and, with the cooperation of that division, to take off the necessary figures from the auditor's books.

This office at the last session of the legislature received an additional appropriation to provide for an examiner. Unfortunately, however, it has been necessary to retain this official constantly in the office on account of the large increase in office routine work. Nevertheless the necessity is as great to-day as it was a year ago for an annual examination—and in some cases a semiannual examination—of the various departments and offices of the insular service. I can not feel that the duties of the office are properly performed until it is possible to have one examiner constantly engaged in these outside examinations. As I said last year I feel confident that the saving to the insular government resulting from the appointment of such examiners will exceed their salaries many times, as has happened in the case of the court examiner attached to this office.

SAVING EXCHANGE.

During the last year the insular government has been paying a more than usually large amount of exchange. All payments made by the treasurer or paymaster are by check upon a local bank. Consequently when purchases were to be made in the States a check upon a San Juan bank was used. In many cases a creditor would not object to the difference in exchange, but with the hardening of the money market the banks in the States have become more strict, and have charged in many cases a rather high exchange rate on Porto Rican checks. A number of the insular government's creditors objected and not a few made claims against it for the expense they were thus put to. I felt that the matter was of sufficient importance to justify the making of an effort to save this expense to the government, and therefore conferred with representatives of the local banks. The latter, after some correspondence, agreed to have their New York representatives cash all drafts of the treasurer and all checks of the paymaster at par. I have requested the treasurer and the paymaster to stamp upon their checks in favor of payees in the United States the following words: "Muller, Schall & Company, bankers, New York City, will pay par in New York funds for this." As a result such drafts and checks are given the value of New York exchange.

LAWS AS TO BONDING INSULAR OFFICIALS, ETC.

The laws in regard to bonding insular officials are lacking in uniformity, so that it is at times extremely difficult for the one required to be bonded to know what department to apply to for the necessary information required. In some cases the auditor passes upon the amount, form, and execution of the bond, and the treasurer upon the amount and the sufficiency of the sureties. In others, the attorney-general is the authority for passing on the form and execution and the auditor determines the amount. I would earnestly recommend that this matter be taken up at the next session of the legislature, and that to the attorney-general, the proper authority in such matters, be given the decision as to form and execution of all bonds. This, I believe, is the uniform practice in most if not all of the States.

I believe the legislature should seriously consider appropriating funds for paying the premiums on the bonds that the law requires the various officials to give. At the present time these premiums must be paid by the individuals themselves. The result is a constant effort by these officers to get the amount of their bonds reduced to the lowest possible figure, so that they may thereby save more of their salary. It might be possible to do away with this pressure upon those having the responsibility of fixing the amount of the bonds by apportioning a regular amount in the budget toward the payment of the premiums in each case. Each department would have its contingent in the new budget increased correspondingly to take care of premiums. The amount of the premiums would have to be deducted from present salaries, but future changes in bonds would not affect salaries. The bonds of the various municipal treasurers are so low as to cause some difficulty when the amount of the loans made them by the insular government is advanced to the several municipalities. I would urge that some steps be taken, so that, in such cases, higher bonds may be required from such officers proportionate to the amount of the balance likely to be in their hands.

This office has insisted during the past year on the principle that expenditure made under direction of the different department heads would only be allowed when charged to the proper appropriation; that is to say, to an appropriation whose meaning and scope includes such expenditure. There was formerly too much freedom in charging vouchers against one of several funds where the auditor could only allow payment from the appropriation made by the legislature for such a purpose.

LOANS TO MUNICIPALITIES AND SCHOOL BOARDS.

The act of the legislative assembly approved March 10, 1904, provides that the executive council may make loans to the municipalities and school boards for their relief when, in its discretion, it feels that a loan is necessary and that the balance in the insular treasury is sufficiently large. Under this act the executive council has in the past year made loans to a number of municipalities and school boards, as can be seen by reference to Exhibits C and D of this report. The loans to municipalities have increased from $120,168.76 at the beginning of the fiscal year to $170,501.53 at the close, and in addition

loans were authorized, but the advance of money not yet called for by the municipalities, to the amount of $207,685.71 at the close of the year. The loans to school boards have increased slightly from $32,894.79 at the beginning of the fiscal year to $35,398.30 at the close. In addition loans to the amount of $9,000 were authorized, but had not yet been advanced at the close of the fiscal year. By means of these loans the municipalities and school boards have been enabled to undertake many public works of permanent improvement, such as aqueducts and waterworks, new buildings, newly constructed streets, roads, and school buildings. There probably has never been a more active year than the present one for the municipalities and school boards, since the flourishing condition of the treasury has allowed the finance committee of the executive council to recommend a large number of loans. In determining the assets of the insular government these loans are quite a factor. Payments upon their principal and interest are made monthly to the insular government. Of the loans to municipalities $69,484.86 was repaid within the year under review, and of the loans to school boards $18,746.49 was repaid. These repayments are authorized by the municipalities in the ordinance which specifies the terms upon which the loan is to be made, which ordinance comes before the executive council for approval. This class of loans is highly satisfactory to the insular government, since it has the best kind of security. The taxes of the several municipalities are collected by the insular government and turned over to them monthly. Monthly deductions are first made by the insular government, however, on account of repayment of principal and payment of interest on its loans from the property taxes of the respective municipalities to which loans have been made.

RECOMMENDATIONS, EXAMINATIONS.

I feel it is also of great importance that there should exist uniform methods of accounting and bookkeeping in all the branches of government and municipal work, making investigations rapid and easy for the auditor's office, and a knowledge of actual conditions easily obtainable by the taxpayers. The results of my examinations of the accounts of the secretaries and marshals of the various courts in the island decided me to install a new system of accounting for the courts. However, lack of appropriation with which to buy the new books of record and forms has made it impossible up to now to remedy these conditions. Therefore I would recommend that an item be inserted in the appropriation for the maintenance of the courts, so as to provide them with a uniform and simplified accounting system.

I would also urge the revision of the laws referring to the distribution of fines and fees collected in the courts. Some of these at present go to the several municipalities, some to the insular treasury and proportionate parts to the University of Porto Rico. The laws should be harmonized in this respect.

I believe a wise practice would be for this department to exercise a right to inspect the books of the various charitable institutions for whose assistance appropriations have been made by the legislature. Periodical examinations should be made which (involving a scrutiny of the expenditures and receipts from all sources) would practically partake of the nature of an audit. As a result of such an examina-

tion payment of further money by the people of Porto Rico could, if found necessary, be withheld until conditions were made to conform to proper business requirements. However, lack of sufficient office force would again in this instance prevent such examinations being undertaken at the present time. I further recommend as of the greatest importance that a firm of auditors be engaged to make a complete examination of the transactions of the auditor's office since the beginning of the civil government. It is evident that the auditor's office, checking as it does the various other activities of the insular administration, should in its turn be examined.

COMMENTS AND COMPARISONS UPON THE AUDITED FIGURES FOR THE FISCAL YEAR 1906-7.

At the close of the fiscal year 1906-7 the balance in the treasury arising from regular receipts of the insular government was over twice that of the beginning of the year, as is shown by Exhibit A. This is without including money received from the bond sale, $1,059,-753.08. The appropriations for the fiscal year 1907-8 are, however, considerably larger than those for 1906-7, including, as those of this year do, provision for considerable expenditures for permanent improvements. With the increased expenditures in this fiscal year and the large amount of work that will be done under the bond act, it is expected that the cash balance in the treasury at June 30, 1908, will be much reduced.

The financial transactions of the insular government for the past fiscal year are set forth in Exhibit B and the twelve schedules relating thereto. The receipts of the insular government have shown a uniform increase. Customs receipts, that for the former fiscal year were but $716,111.20, rose in the year under review to $1,138,555.61. Eleven of the twelve months of the year show an increase, the most notable of which was that of September, 1906, $108,004, over September, 1905, $22,000.

Internal revenue as shown in this report, $2,131,675.37, consists of receipts from the excise tax, the inheritance tax and the property tax, the latter being only 15 per cent of the general property tax of the island, while the other 85 per cent goes to the municipalities. In former years, the annual report has included in "internal revenues" the portion of the property tax that has been collected for the municipalities by the insular government. If this had been done in the year under review, the comparison would be very favorable, i. e., for the fiscal year 1906-7, $3,195,815.95, for fiscal year 1905-6, $2,367,279.27. While wrong in principle, the practice of taking up the receipts from property taxes that are collected on behalf of the municipalities as "insular revenues—internal revenue" instead of as "trust funds", was continued up to June 30, 1907. It had been thought impracticable to take the collections from property tax and place on the books the insular government's portion as insular revenues and the municipalities' portion as trust funds. I believe, however, that this is practicable, and in order to properly show the insular revenues and trust funds I have made this change to take effect July 1, 1907, and also in this report for the fiscal year under review, as shown in Exhibit B.

The heading "Miscellaneous receipts", which is made up of a large variety of items, as appears in schedule No. 3, has shown a considerable increase over last year, the figures being for 1906–7, $258,051.77, and for 1905–6, $199,402.67. Practically all the important items under this heading have shown healthy increases in harmony with the general prosperity of the island.

The bond issue of $1,000,000, which netted the insular government $1,048,975.30, has been amply provided for by a property tax uniform throughout the island of one-tenth of 1 per cent. On January 1 of each year $50,000 of the bonds become due, and the interest for the first year at 4 per cent will amount to $40,000. The interest charge will be gradually reduced, due to the yearly redemption above referred to. The collections for interest and redemption known as the insular bond redemption tax, as shown under insular revenues, amounted, up to June 30, 1907, to $92,667.57, which indicates that the collections from this tax are fully capable of taking care of the interest and redemption payments.

Sales to the governmental departments by the bureau of printing and supplies aggregated in the past year $23,117.65. The bills for printing and supplies rendered by the bureau to the several departments are approved by the department head interested, and by means of a transfer letter, the department receiving the work is charged and the bureau is credited with the amount thereof upon the books of the auditor and the treasurer.

Trust fund receipts—taxes collected for municipalities by the insular government—$1,217,934.46, is shown in detail in schedule No. 5. The municipal property tax is subdivided into three funds: General, school, and road. It is the most important of the taxes collected for the municipalities, and consists of eighty-five one-hundredths of the 1 per cent general property tax, the other fifteen one-hundredths going to the insular government. Of the municipal portion of this tax 72 per cent constitutes the general fund, 20 per cent the school fund, and 8 per cent the road fund.

The school tax, which should not be confused with an entirely distinct fund called the school fund, is of the municipal taxes probably next in importance. In most of the municipalities of the island it is derived from a property tax of one-tenth of 1 per cent. In some of them there is no school tax, and there are three in which the tax is somewhat under the one-tenth of 1 per cent. The municipalities of San Juan, Mayaguez, Ponce, and Arecibo each have a bond redemption tax varying from twenty-five one-hundredths of 1 per cent in Ponce to seventy one-hundredths of 1 per cent in Mayaguez. The collection of $16,883.54 for redemption of certificates of indebtedness has been sufficient to practically complete the paying off of the certificates of indebtedness of the municipalities. Several years ago, when the municipalities were placed upon a sound financial basis, the floating indebtedness was carefully reviewed and certificates issued therefor, which certificates, with the exception of two that are supposed to be lost, are now entirely redeemed.

The bond issue of $1,000,000, which was provided for by the law approved March 8, 1906, and that approved February 13, 1907, was successfully floated last April, at a very favorable figure, which was largely due, I believe, to the offer of the United States Treasury Department to accept these bonds as security for public deposits under

the same conditions as the Philippine bonds, viz., "that the Department would accept the 4 per cent gold Porto Rico bonds at par, as security for public deposits should further deposits be made, and permit them to be substituted for government bonds now held as security for deposits, on condition that the government bonds thus released be used as security for additional circulation, whenever, in the judgment of the Secretary of the Treasury, it is desirable to stimulate an increase in national bank circulation." The amount realized from the sale was $1,048,975.30, as shown in Exhibit B.

The proceeds of the bond sale are to be used for the construction of many roads in various parts of the island, which work has already begun. Temporarily this bond money has been deposited in New York with Messrs. J. & W. Seligman & Co., but as the work upon the roads progresses this fund will be drawn upon. The bonds bear interest at 4 per cent, payable semiannually, January 1, and July 1, and are redeemable at the rate of $50,000 on January 1 of each year, so that at the end of 20 years the debt will have been extinguished. Up to June 30, 1907, the expenditures on account of the bond sale were very small, as is shown in Exhibit E of this report. Since June 30, however, many additional transfers have been made from the proceeds of the loan to specific headings, representing portions of the work, and the expenditures of these funds have considerably increased.

Trust fund receipts, miscellaneous—$266,770.71—is made up of sundry items that are shown in detail in schedule No. 6. The item of school-building fund—$80,000—is a transfer of that amount from insular revenues to trust funds. The legislative assembly appropriated $80,000, providing that it should be transferred to trust funds for building additional schools throughout the island. The University fund—$20,353.62—was made up by fees and fines and other items turned over to it, in accordance with the University law, approved March 3, 1904, and also sales of products of the agricultural department of the University.

The transfer of the insular bond redemption tax fund (amounting at the time of the transfer to $86,296.55), from insular revenues to trust funds, is shown in "trust fund receipts". This was made because it was felt that as a tax for a special purpose, it should best be considered trust funds. All collections on account of this tax are now being placed in the trust fund account, from which the bond interest and the yearly payment on the principal of the debt are being paid. The contra of this transfer is included in the transfer item of $182,946.62 under insular revenue expenditures.

The item "Accrued interest from bond sale," amounting to $10,777.78, was the amount of interest that had accrued on the bonds at the date of their sale, April 8, 1907, and which was payable to the insular government by the purchasers.

Expenditures of insular revenues have been subdivided into legislative, executive, judicial, and miscellaneous, and loans to municipalities and school boards. There has occurred no important change in the legislative expenditures for the fiscal year under review.

The executive expenditures have shown a considerable increase. The total audited expenditures under this head for the fiscal year 1905–6 amounted to $1,964,644.10, whereas for the fiscal year 1906–7 they were $2,354,732.44. As accounting for this increased expendi-

ture there may be noted an increase in the salaries of the office of the treasurer from $85,888.16 in the former year, to $101,727.13 in the present year, though this increase was partly offset by a decrease in the expenses of the office of the treasurer from $44,690.06 to $38,922.07 in the present year. The most notable increase occurs in the expenditures of the department of the interior, the total expenditures of that department for the fiscal year 1905–6 being $369,063.46, and for the fiscal year 1906–7, $558,882.29. The main items that make up this increase of approximately $190,000 are the expenditures for "Construction, maintenance, and repairs of roads and bridges," in the fiscal year 1905–6, $167,905.56, and in the fiscal year 1906–7, $290,665.96. Upon maintenance and repairs of public buildings there was $29,176.01 spent in the fiscal year 1905–6, and in the fiscal year 1906–7, $43,092.57. There has also been a considerable increase in expenditures for work on the insular roads. In 1905–6 the amount expended for complete construction of various insular roads was $11,013.70. In the fiscal year 1906–7 there was spent for completion of various roads $37,926.52; for the Catano-Pueblo Viejo road, $1,023; for the construction of various roads, $4,277.84; and for survey of insular roads, $1,874.06. There has also been some increase in the expenditures for the insular telegraph, due to extending the telegraph system to points that have not been reached before. There has also been made during the past fiscal year a number of expenditures by the department of the interior on account of permanent improvements, such as the construction of the new jail at Arecibo, the erection of a second story on the penitentiary, repairs to the military barracks at Mayaguez, and the extension of the Intendencia Building, which in their aggregate involved the expenditure of several thousand dollars more in the year 1906–7 than was spent on similar improvements in 1905–6.

There has been a moderate increase in the expenditures of the department of education in the fiscal year 1906–7 over those for the fiscal year 1905–6. Probably the most noteworthy difference between the expenditures of the two years is the increase in common school salaries from $396,672.85 in 1905–6 to $434,230.89 in 1906–7.

The expenditures of the insular police for the fiscal year 1906–7 were $[illegible]5,646.44, and for the fiscal year 1905–6 $344,399.04, showing a considerable increase, which was mostly due to the increased salaries [illegible] police force. The expenditures on this account for the fiscal year 1905–6 were $310,009.57, and for the fiscal year 1906–7 $[illegible]9.97. In this connection I would strongly urge greater prompt[illegible] forwarding of travel and other vouchers of the police to [illegible]er's office. At times vouchers over a year old have been [illegible], rendering much more difficult the work of examination of [illegible] and making attempted frauds on the government much [illegible] detect.

[illegible] elections which occurred last November gave rise to [illegible] of $4[illegible],548.75, whereas in the fiscal year 1905–6 there was [illegible] expense.

[illegible] year 1906–7 the expenditures for the suppression of [illegible] considerably increased over those of the year 1905–6, the [illegible] in the year under review $44,077.88, whereas [illegible] the former fiscal year for this purpose were but

The expenses of the Porto Rico code commission in the fiscal year 1906–7 amounted to $5,786.75, which expenditure has no counterpart in 1905–6.

The judicial expenditures for the year under review are very much the same as those of the former fiscal year, being $356,842.92 in 1906–7 and $338,575.59 in 1905–6. The small difference is due to an increase in the expenditures of the United States district court from $34,656.32 in the fiscal year 1905–6 to $37,400.11 in the fiscal year 1906–7, and an increase in the expenditures of the insular courts from $264,506.22 in the fiscal year 1905–6 to $279,944.83 in 1906–7. Loans to municipalities—$119,817.63—and loans to school boards—$21,250—as shown in Exhibits C and D, respectively, are discussed in detail in another page of this report.

Miscellaneous insular revenue expenditures, $43,802.86, shown in schedule No. 10, are those which could not be conveniently grouped under any of the three specific headings—legislative, executive, or judicial—and are of such nature that it is hard to compare one year with another. Most expenditures of a similar nature made in the fiscal year 1905–6 were settled upon claims rather than through the disbursing officer, and as the disbursements upon audited claims were not shown in detail in the last annual report of this office a comparison is difficult.

Trust fund expenditures, payments to municipalities of taxes collected for them by the insular government, $1,207,668.88, correspond very closely to the trust fund receipts for this purpose, there being a difference of only about $10,000, which is due to these taxes being refunded to the municipalities the month after they are collected. Thus the taxes collected in June of any year would be refunded in the following fiscal year and consequently give rise to the difference. The money disbursed is distributed into general fund, school fund and road fund of the municipal property tax, and into school tax, municipal bond redemption tax and such other taxes as the law provides for. These expenditures are shown in schedule No. 11.

In concluding this report I wish to acknowledge the valuable and efficient services rendered to this department and to The People of Porto Rico, by the assistant auditor, Mr. WB. Hadley, and as head of the department I take great pleasure in recognizing the loyal support given by the chiefs of divisions and clerks to this office. It is by reason of the faithful and satisfactory discharge of their official duties that the many changes of the year have been smoothly effected and that the largely increased work has been kept up to date.

Respectfully submitted.

GEORGE CABOT WARD,
Auditor of Porto Rico.

To Hon. RÉGIS H. POST,
Governor of Porto Rico.

EXHIBITS AND SCHEDULES.

EXHIBIT A.—Condition of the insular treasury at the beginning and close of the fiscal year ending June 30, 1907.

EXHIBIT B.—Receipts and expenditures of the insular government for the fiscal year ending June 30, 1907.

Schedule 1: Insular revenue receipts—Customs.

Schedule 2: Insular revenue receipts—Internal revenue.

Schedule 3: Insular revenue receipts—Miscellaneous.

Schedule 4: Insular revenue receipts—Repayments to appropriations.

Schedule 5: Trust fund receipts—Taxes collected for municipalities by the insular government.

Schedule 6: Trust fund receipts—Miscellaneous.

Schedule 7: Insular revenue expenditures—Legislative.

Schedule 8: Insular revenue expenditures—Executive.

Schedule 9: Insular revenue expenditures—Judicial.

Schedule 10: Insular revenue expenditures—Miscellaneous.

Schedule 11: Trust fund expenditures—Payments to municipalities of taxes collected for them by the insular government.

Schedule 12: Trust fund expenditures—Miscellaneous.

EXHIBIT C.—Loans of the insular government to the municipalities of the island under act of the legislative assembly, approved March 10, 1904.

EXHIBIT D.—Loans of the insular government of the school boards of the island under act of the legislative assembly, approved March 10, 1904.

EXHIBIT E.—Proceeds of the sale of the one million dollar bond issue for roads and the disposition thereof, June 30, 1907.

EXHIBIT F.—Statement of customs refund by the United States to Porto Rico, under the provisions of the acts of Congress, approved March 24 and April 12, 1900.

EXHIBIT A.

Condition of the insular treasury at the beginning and close of the fiscal year ending June 30, 1907.

Cash balance at beginning of business July 1, 1906, distributed in the following depositaries:		
In San Juan, P. R.—		
American Colonial Bank	**$368,306.41**	
First National Bank	**200,000.00**	
Banco Territorial y Agricola	**50,000.00**	
Total		**$618,306.41**
Total receipts of the treasurer of Porto Rico for the fiscal year ending June 30, 1907 (see Exhibit B)		**6,495,068.16**
Total to be accounted for		**7,113,374.57**
Total expenditures of the treasurer of Porto Rico for the fiscal year ending June 30, 1907 (see Exhibit B)		**4,682,961.01**
Cash balance at close of business June 30, 1907, distributed in the following depositaries:		
In San Juan, P. R.—		
American Colonial Bank	**$1,020,660.48**	
First National Bank	**200,000.00**	
Banco de Puerto Rico	**100,000.00**	
Banco Territorial y Agricola	**50,000.00**	
Total	**1,370,660.48**	
In New York City, N. Y.—		
J. & W. Seligman & Co	**1,059,753.08**	
Total		**2,430,413.56**

EXHIBIT B.

Receipts and expenditures of the insular government for the fiscal year ending June 30, 1907.

RECEIPTS.

Insular revenues:		
Customs (schedule No. 1)	$1,138,555.61	
Internal revenue (schedule No. 2)	2,131,675.37	
Miscellaneous (schedule No. 3)	258,051.77	
Repayments to appropriations (schedule No. 4)	217,338.02	
Insular bond redemption tax	92,667.57	
Sales to the departments by the bureau of printing and supplies, transfer letters	23,117.65	
Amount in hands of disbursing officer at close of fiscal year 1905–6, transferred to fiscal year 1906–7	2,907.37	
Total insular revenue receipts		$3,864,313.36
Trust funds:		
Taxes collected for municipalities by the insular government (schedule No. 5)	1,217,934.46	
Sale of insular bonds for roads, par value of $1,000,000 (see Exhibit E)	1,048,975.30	
Miscellaneous (schedule No. 6)	266,770.71	
Transfer of insular bond redemption tax from insular revenues to trust funds	86,296.55	
Accrued interest from bond sale	10,777.78	
Total trust fund receipts		2,630,754.80
Total receipts of the insular treasury		6,495,068.16

EXPENDITURES.

Insular revenues:		
Legislative (schedule No. 7)	$55,281.04	
Executive (schedule No. 8)	2,354,732.44	
Judicial (schedule No. 9)	356,842.92	
Miscellaneous (schedule No. 10)	43,802.86	
Loans to municipalities (see Exhibit C)	119,817.63	
Loans to school boards (see Exhibit D)	21,250.00	
Transfers	182,946.62	
Repayments to appropriations	85,211.68	
Total insular revenue expenditures		$3,219,885.19
Trust funds:		
Payments to municipalities of taxes collected for them by the insular government (schedule No. 11)	1,207,668.88	
Miscellaneous (schedule No. 12)	235,926.31	
Repayments to appropriations	19,480.63	
Total trust fund expenditures		1,463,075.82
Total expenditures of the insular treasury		4,682,961.01
Excess of receipts over expenditures		1,812,107.15

In the receipt side of this account the amount of $1,064,140.58 has been taken from insular revenues, as shown by the books of the auditor's office, and added to trust funds. In the expenditure side of this account the amount of $978,787.83 has been taken from insular revenues, as shown by the books of the auditor's office, and added to trust funds.

These changes are made to more properly state the account by taking from insular revenue receipts and expenditures the taxes collected for the municipalities and including all such collections in trust fund receipts and expenditures, as they are clearly of the nature of trust funds. For comment thereon see page — of this report.

EXHIBIT B—*Schedule No. 1.*

Insular revenue receipts—Customs for the fiscal year ending June 30, 1907, and comparisons with the two previous fiscal years.

	1906-7.	1905-6.	1904-5.
July	$91,608.94	$27,010.00	$58,265.71
August	69,000.00	70,006.95	40,000.00
September	108,004.00	22,000.00	47,000.00
October	127,000.00	86,094.25	80,000.00
November	105,000.00	50,000.00	73,000.00
December	110,000.00	78,000.00	65,086.02
January	120,000.00	83,000.00	40,000.00
February	83,000.00	63,000.00	60,097.25
March	98,000.00	60,000.00	55,000.00
April	72,203.03	67,000.00	36,112.00
May	77,000.00	55,000.00	57,000.00
June	77,739.64	55,000.00	46,786.69
Total	1,138,555.61	716,111.20	658,347.67

EXHIBIT B—*Schedule No. 2.*

Insular revenue receipts—Internal revenue for the fiscal year ending June 30, 1907.

Excise tax:	
Internal revenue	**$1,802,281.59**
Tobacco	**149,396.97**
Inheritance tax	**10,621.30**
Property tax	**169,375.51**
Total	**2,131,675.37**

EXHIBIT B.—*Schedule No. 3.*

Insular revenue receipts, miscellaneous, for the fiscal year ending June 30 1907.

Collections by the financial and receiving clerk:		
Tolls collected by bureau of insular telegraph	$59,226.07	
Interest on daily bank balances	20,558.63	
Taxes on insurance premiums	13,272.61	
Payments on franchises, taxes, or royalties	10,864.08	
Rentals from government property	4,846.97	
License fees of foreign corporations	3,175.00	
Annual rents (canons) on mines	306.03	
Miscellaneous	9,230.71	
Total		$121,480.10
Collections by secretaries and marshals of insular courts:		
San Juan—		
Fees and fines of secretary	17,046.79	
Fees of marshal	1,356.77	
Ponce—		
Fees and fines of secretary	13,167.23	
Fees of marshal	1,793.66	
Mayaguez—		
Fees and fines of secretary	10,466.32	
Fees of marshal	2,270.15	
Humacao—		
Fees and fines of secretary	11,677.55	
Fees of marshal	1,753.98	
Arecibo—		
Fees and fines of secretary	8,065.89	
Fees of marshal	1,451.74	
Guayama—		
Fees and fines of secretary	8,659.01	
Fees of marshal	779.14	

Collections by secretaries and marshals of insular courts—Continued.		
Aguadilla—		
Fees and fines of secretary	$1,317.30	
Fees of marshal	643.08	
Añasco—Fees and fines of secretary	281.32	
Total		$83,729.93
Collections of harbor fees by captains of the port:		
At San Juan	26,324.21	
At Ponce	5,060.55	
At Mayaguez	3,400.96	
Total		34,785.72
Collections by the treasurer of Porto Rico:		
Interest on loans to municipalities	4,687.37	
Interest on loans to school boards	1,156.96	
Sundries	2.48	
Total		5,846.81
Collections by the clerk of the United States district court, fees and fines		3,217.50
Collections by collectors of internal revenue:		
Rents on insular property	1,075.39	
Imposts on mines	631.01	
Sales of confiscated property	231.40	
Interest on property redeemed that has been sold for taxes	139.67	
Judicial fines	86.75	
Deposits forfeited	35.72	
Interest on property attached	32.05	
Sale of law books	.50	
Total		2,232.49
Miscellaneous collections:		
Interest on loans to municipalities and school boards erroneously deposited in repayments and transferred to miscellaneous receipts	5,730.77	
Sale of needlework, Girls' Charity School	456.45	
Pay patients, insane asylum, fiscal year 1903–04	349.00	
Secretary of Porto Rico, sale of machinery, bureau of printing and supplies	138.00	
Fees for examination of lawyers	35.00	
Sale of cocoanuts, Boys' Charity School	26.00	
Fees collected by registrars of property	14.00	
Sale of law books by attorney-general	10.00	
Total		6,759.22
Total miscellaneous receipts		258,051.77

EXHIBIT B.—*Schedule No. 4.*

Insular revenue receipts, repayments to appropriations, for the fiscal year ending June 30, 1907.

Repayments made by various officers to appropriations:		
Disbursing officer of Porto Rico to various appropriations	$111,255.07	
Treasurer of Porto Rico for repayment of loans to municipalities and school boards	[a] 82,715.05	
Secretary and treasurer University of Porto Rico to University fund	4,299.52	

[a] This repayment stands on the books at $88,445.82, and has been reduced by $5,730.77 on account of a transfer of that amount to miscellaneous receipts.

Repayments made by various officers to appropriations—Continued.		
Marshal of the United States district court, as disbursing officer, to various appropriations	$976.65	
Commissioner of education to various appropriations	118.44	
Director of health, charities, and correction to subsistence, blind asylum, for reimbursement	105.00	
Treasurer of Porto Rico to "sale of property for delinquent taxes"	56.00	
Total		$199,525.73
Repayments of the nature of miscellaneous receipts made by various officers to appropriations:		
Secretary of Porto Rico, sales of bureau of printing and supplies to departments	6,025.96	
Supervisor of charities, pay patients, insane asylum	5,694.50	
Department of education, common school equipment, sale of school supplies	1,775.53	
Porto Rico commercial agency in the United States, sale of coffee	1,612.75	
Commissioner of the interior, motor vehicle licenses	1,445.00	
Former disbursing officer, superior board of health	600.00	
Secretary and treasurer, University of Porto Rico, sale of farm products	342.55	
Department of justice, rent of municipal court building	300.00	
Superintendent of agricultural experiment station at Mayaguez, sale of sisal plants	16.00	
Total		17,812.29
Total repayments		217,338.02

EXHIBIT B.—*Schedule No. 5.*

Trust fund receipts, taxes collected for municipalities by the insular government for the fiscal year ending June 30, 1907.

Municipal property tax:	
General fund	**$694,119.95**
School fund	**193,811.50**
Road fund	**75,879.32**
School tax	**78,444.87**
Municipal bond redemption tax:	
San Juan	**60,006.18**
Mayaguez	**43,836.46**
Ponce	**27,101.97**
Arecibo	**17,843.84**
Redemption certificates of indebtedness	**16,883.54**
Taxes, improperly collected, to be repaid	**3,905.17**
Special improvement tax, Arroyo	**2,836.38**
Teachers' pension fund	**2,344.59**
Special cemetery tax, Comerio	**920.71**
Total	**1,217,934.46**

EXHIBIT B.—*Schedule No. 6.*

Trust fund receipts, miscellaneous, for the fiscal year ending June 30, 1907.

Cash bond deposits	$135,950.00
School building fund transfer	80,000.00
Transfers to the University fund and receipts from the sale of farm products	20,353.62
Payments by school boards for schoool extension in Porto Rico	14,198.51
Repayments	10,338.70
Payments by distillery owners toward salaries of treasury agents	2,500.00
Outstanding liabilities	1,050.88
Fees for examination of pharmacists	1,012.50
Fees for examination by board of medical examiners	529.30
Contributions for building Ponce-Peñuelas road	500.00
Establishment and maintenance of industrial schools, sale of products	211.29
Fees for examination by board of dental examiners	75.00
Industrial fund, Girls' Charity School, transfer from governor's fund	50.00
Sundries	.91
Total	266,770.71

EXHIBIT B.—*Schedule No. 7.*

Insular revenue expenditures, legislative, for the fiscal year ending June 30, 1907, on account of the fiscal years 1906–7, 1905–6, and 1904–5.

Item.	On account of appropriations for—		Total expenditures during fiscal year 1906–7.
	Fiscal year 1906–7.	Fiscal years 1905–6 and 1904–5.	
Executive council:			
Salaries	$23,003.22	.....	$23,003.22
Engrossing and enrolling	2,462.32	.....	2,462.32
Contingent expenses—			
Legislative printing	928.93	$1,039.00	1,967.93
Incidentals	822.05	49.36	871.41
Total, executive council	27,216.52	1,088.36	28,304.88
House of delegates:			
Salaries	19,099.91	120.00	19,219.91
Temporary employees	4,242.59	.....	4,242.59
Contingent expenses—			
Purchase of law books for library, etc	159.50	6.00	165.50
Legislative printing	874.60	.....	874.60
Incidentals	808.41	.....	808.41
Mileage of members	686.35	.....	686.35
Total, house of delegates	25,871.36	126.00	25,997.36
Printing and publication of laws	978.80	.....	978.80
Total legislative expenditures	54,066.68	1,214.36	55,281.04

EXHIBIT B.—*Schedule No. 8.*

Insular revenue expenditures, executive, for the fiscal year ending June 30, 1907, on account of the fiscal years 1906–7, 1905–6, and 1904–5.

Item.	On account of appropriations for—		Total expenditures during fiscal year 1906–7.
	Fiscal year 1906–7.	Fiscal years 1905–6 and 1904–5.	
Office of the governor:			
Salaries	$11,600.01		$11,600.01
Contingent expenses	1,158.12	$119.51	1,277.63
Total, office of the governor	12,758.13	119.51	12,877.64
Office of the secretary:			
Salaries	25,751.99		25,751.99
Contingent expenses—			
Incidentals	1,361.08	93.28	1,454.36
Postage	250.00		250.00
Bureau of printing and supplies—			
Salaries	2,912.49		2,912.49
Contingent expenses	28,944.19	3,340.96	32,285.15
Total, office of the secretary	59,219.75	3,434.24	62,653.99
Office of the attorney-general:			
Salaries	21,190.55		21,190.55
Contingent expenses—			
Incidentals	1,613.56	2,082.74	3,696.30
Purchase of law books	785.00		785.00
Printing briefs, rulings, and decisions	14.50		14.50
Total, office of the attorney-general	23,603.61	2,082.74	25,686.35
Office of the treasurer:			
Salaries, office of the treasurer	101,727.13		101,727.13
Salaries, collectors and deputy collectors of internal revenue	57,234.67		57,234.67
Contingent expenses—			
Incidentals	5,425.45	1,361.94	6,787.39
Postage	5,202.44		5,202.44
Traveling expenses, bureau of accounts	2,334.06		2,334.06
Traveling expenses, bureau of municipal finance	596.52		596.52
Traveling expenses, internal revenue agents	11,412.08		11,412.08
Care of horses, internal revenue agents	7,939.93	49.80	7,989.73
Compensation for preparing maps, tax rolls, etc	4,409.85		4,409.85
Office rent, collectors and deputy collectors of internal revenue	499.96	10.00	509.96
Total, office of the treasurer	196,972.09	1,421.74	198,393.83
Office of the auditor:			
Salaries	26,519.35		26,519.35
Contingent expenses—			
Incidentals	751.94	5.05	756.9[illegible]
Postage	275.00		275.0[illegible]
Blank forms	252.35	161.08	413.4[illegible]
Inspection and traveling expenses	342.43		342.4[illegible]
Total, office of the auditor	28,141.07	166.13	28,307.2[illegible]
Office commissioner of the interior:			
Salaries	38,178.67		38,178.6[illegible]
Contingent expenses—			
Incidentals	3,484.70	186.56	3,671.2[illegible]
Traveling expenses	6,499.83	15.48	6,515.31[illegible]
Total, office of the commissioner	48,163.20	202.04	48,365.2[illegible]
Construction, maintenance, and repair of public roads and bridges	259,745.24	30,920.72	290,665.9[illegible]
Location, survey, and classification of public roads and lands	5,000.00		5,000.0[illegible]
Maintenance and repair of public buildings—			
Care of buildings	20,360.95	1,463.85	21,824.8[illegible]
Water for buildings	12,887.05	897.37	13,784.4[illegible]
Electric light for buildings	7,458.13	25.22	7,483.3[illegible]
Expenses, executive mansion	12,327.78	2,300.14	14,627.9[illegible]
Bureau of insular telegraph—			
Salaries	41,101.25		41,101.2[illegible]
Contingent expenses	10,844.17	928.59	11,772.7[illegible]
Total, bureau of insular tel h	51,945.42	928.59	52,874.0[illegible]

***Insular revenue expenditures, executive, for the fiscal year ending June 30, 1907, on account of the fiscal years 1906–7, 1905–6, and 1904–5*—Continued.**

Item.	On account of appropriations for—		Total expenditures during fiscal year 1906–7.
	Fiscal year 1906–7.	Fiscal years 1905–6 and 1904–5.	
Office commissioner of the interior—Continued.			
Miscellaneous expenditures under direction of commissioner of the interior—			
Extension of insular telegraph system	$15,704.45		$15,704.45
Work on the insular roads—			
Completion of various roads	37,926.52		37,926.52
Construction of the Cataño-Pueblo Viejo road	1,023.00		1,023.00
Construction of various roads	4,277.84		4,277.84
Survey of insular roads	1,874.06		1,874.06
Survey of lands belonging to The People of Porto Rico	754.82		754.82
Total insular roads	45,856.24		45,856.24
Construction and repair of buildings—			
Repairing military barracks at Ponce	198.81		198.81
Construction of jail at Arecibo	13,495.30		13,495.30
Construction of reform school buildings	369.55		369.55
Purchase of building, district court of Arecibo, and repairs to same	203.60		203.60
Erection of a second story on the penitentiary	10,186.27		10,186.27
Grant of land to school board of San Juan	3.74		3.74
Installing district court and insular police in infantry barracks, Mayaguez	127.99		127.99
Repairs to military barracks, Mayaguez, for jail purposes	7,000.00		7,000.00
Repair of buildings and construction of a cemetery on Cabras Island	800.00		800.00
Establishing a jail in the island of Vieques	735.40		735.40
Extension of Arecibo jail	152.08		152.08
Relief of the municipality of Aguas Buenas	10.00		10.00
Extending the Intendencia building	3,412.26		3,412.26
Repairing and refurnishing United States district court rooms, San Juan, Ponce and Mayaguez	554.30		554.30
Total, repair of buildings	37,249.30		37,249.30
Construction and repairs of docks and piers—			
Minor repairs to dock at San Juan	1,366.44		1,366.44
Repair of the government pier at Ponce	1,136.29		1,136.29
Repairing the passenger and freight piers at Mayaguez	1,367.58		1,367.58
Construction of canal at Boca Vieja	436.42		436.42
Preparation of plans and construction of landing stages at San Juan	766.42		766.42
Repairs to the landing pier at Cataño	373.45		373.45
Total, repairs of docks and piers	5,446.60		5,446.60
Total, department of the interior	522,144.36	$36,737.93	558,882.29
Office commissioner of education:			
Salaries	26,177.06		26,177.06
Contingent expenses—			
Incidentals	4,275.73	3.00	4,278.73
Postage	1,800.00		1,800.00
Total, office of commissioner	32,252.79	3.00	32,255.79
Public schools—			
Salaries, superintendents of schools	23,147.21		23,147.21
Contingent expenses, superintendents of schools	8,503.39		8,503.39
Salaries, common schools	434,174.64	56.25	434,230.89
Contingent expenses, common schools	10,195.82	2.90	10,198.72
Common school equipment	5,494.61		5,494.61
Salaries, high and graded schools	40,928.67		40,928.67
Contingent expenses, high and graded schools	2,078.14		2,078.14
Text-books and school supplies	33,995.60		33,995.60
Transportation, text-books, and school supplies	1,062.94	39.01	1,101.95
Total, public schools	559,581.02	98.16	559,679.18
Funds for the University of Porto Rico	19,455.33	330.15	19,785.48

Insular revenue expenditures, executive, for the fiscal year ending June 30, 1907, on account of the fiscal years 1906-7, 1905-6, and 1904-5—Continued.

Item.	On account of appropriations for—		Total expenditures during fiscal year 1906-7.
	Fiscal year 1906-7.	Fiscal years 1905-6 and 1904-5.	
Office commissioner of education—Continued.			
Mechanical schools—			
Salaries, mechanical schools	$11,616.29		$11,616.29
Expense of mechanical schools	899.82		899.82
Contingent expenses, San Juan Mechanical School	2,629.10	$2.89	2,631.99
Contingent expenses, Ponce Mechanical School	354.91	7.50	362.41
Contingent expenses, Mayaguez Mechanical School	1,270.16		1,270.16
Contingent expenses, mechanical schools, rent of buildings, San Juan and Mayaguez	2,349.01		2,349.01
Total, mechanical schools	19,119.29	10.39	19,129.68
Support of deserving students—			
Instruction and training of young men and women from Porto Rico in the United States	9,600.01		9,600.01
Technical education of Porto Rican students in the United States	5,000.00		5,000.00
Education of young men and women in the insular normal school	5,082.22	38.83	5,121.05
Total, support of deserving students	19,682.23	38.83	19,721.06
Miscellaneous educational expenditures—			
Library and museum, department of education	419.88	19.07	438.95
Payment of salaries of employes detailed to the Jamestown Exposition	338.88		338.88
Miscellaneous expenses, Jamestown exhibit	171.39		171.39
Total, miscellaneous educational expenditures	930.15	19.07	949.22
Total, department of education	651,020.81	499.60	651,520.41
Office of health, charities, and correction:			
Office of director—			
Salaries	32,017.45		32,017.45
Contingent expenses—			
Supplies and equipment for laboratory	4,535.64	5.50	4,541.14
Incidentals	2,482.10	6.81	2,488.91
Traveling expenses	1,629.47		1,629.47
Transportation of prisoners	665.64	6.00	671.64
Printing	369.46	166.86	536.32
Rent of quarantine station	300.00		300.00
Supplies, quarantine station	144.62		144.62
Supplies, vaccine station	274.16		274.16
Cattle, vaccine station	106.00		106.00
Total, office of director	42,524.54	185.17	42,709.71
Charitable institutions—			
Leper colony—			
Salaries	3,215.33		3,215.33
Contingent expenses—			
Subsistence	2,331.50		2,331.50
Clothing	1,750.83		1,75.830
	7,297.66		7,297.66
Blind asylum—			
Salaries	7,322.83		7,322.83
Contingent expenses—			
Subsistence	4,933.02		4,933.02
Clothing	2,008.71	13.25	2,021.96
	14,264.56	13.25	14,277.81
Insane asylum—			
Salaries	13,488.33		13,488.33
Contingent expenses—			
Subsistence	16,542.54		16,542.54
Clothing	7,852.78	23.00	7,875.78
	37,883.65	23.00	37,906.65
Girls Charity School—			
Salaries	7,881.98		7,881.98
Contingent expenses—			
Subsistence	6,774.29		6,774.29
Clothing	2,261.02		2,261.02
	16,917.29		16,917.29

Insular revenue expenditures, executive, for the fiscal year ending June 30, 1907, on account of the fiscal years 1906–7, 1905–6, and 1904–5—Continued.

Item.	On account of appropriations for—		Total expenditures during fiscal year 1906–7.
	Fiscal year 1906–7.	Fiscal years 1905–6 and 1904–5.	
Office of health, charities, and correction—Continued.			
Charitable institutions—Continued.			
Boys' Charity School—			
Salaries	$12,755.50		$12,755.50
Contingent expenses—			
Subsistence	10,579.86		10,579.86
Clothing	7,380.85		7,380.85
	30,716.21		30,716.21
Total, charitable institutions	107,079.37	$36.25	107,115.62
Penal institutions—			
Penitentiary—			
Salaries	15,493.67		15,493.67
Contingent expenses—			
Food	26,370.83	95.00	26,465.83
Clothing	6,984.94		6,984.94
Saving fund	2,490.29	32.87	2,523.16
Purchase of raw material	732.32		732.32
Incidentals	5,163.74		5,163.74
	57,235.79	127.87	57,363.66
San Juan jail—			
Salaries	8,009.67		8,009.67
Contingent expenses—			
Food for prisoners	10,266.13		10,266.13
Rent of jail	110.00		110.00
Lighting	10.10		10.10
Incidentals	912.00		912.00
	19,307.90		19,307.90
Ponce jail—			
Salaries	6,108.00		6,108.00
Contingent expenses:			
Food for prisoners	7,455.25		7,455.25
Lighting	284.76		284.76
Incidentals	471.44		471.44
	14,319.45		14,319.45
Mayaguez jail—			
Salaries	5,897.00		5,897.00
Contingent expenses—			
Food for prisoners	3,861.58		3,861.58
Rent of jail	720.00		720.00
Lighting	197.27		197.27
Incidentals	446.56		446.56
	11,122.41		11,122.41
Humacao jail—			
Salaries	5,083.66		5,083.66
Contingent expenses—			
Food for prisoners	5,774.01		5,774.01
Rent of jail	720.00		720.00
Lighting	90.77		90.77
Incidentals	474.51		474.51
	12,142.95		12,142.95
Arecibo jail—			
Salaries	5,080.00		5,080.00
Contingent expenses—			
Food for prisoners	3,510.77	46.94	3,557.71
Lighting	34.88		34.88
Incidentals	791.12		791.12
	9,416.77	46.94	9,463.71
Guayama jail—			
Salaries	2,940.00		2,940.00
Contingent expenses—			
Food for prisoners	4,875.12		4,875.12
Rent of jail	360.00		360.00
Incidentals	413.53		413.53
	8,588.65		8,588.65

Insular revenue expenditures, executive, for the fiscal year ending June 30, 19 on account of the fiscal years 1906–7, 1905–6, and 1904–5—Continued.

Item.	On account of appropriations for—		Total e penditu during fi year 190
	Fiscal year 1906-7.	Fiscal years 1905-6 and 1904-5.	
Office of health, charities, and correction—Continued.			
Penal institutions—Continued.			
Aguadilla jail—			
Salaries	$2,940.00	.....	$2,94
Contingent expenses—			
Food for prisoners	2,273.93	.....	2,27
Rent of jail	720.00	.....	72
Incidentals	295.85	.....	29
	6,229.78	.....	6,22
Total, penal institutions	138,363.70	$174.81	138,53
Total, department of health, charities, and correction	287,967.61	396.23	288,36
Insular police:			
Salaries	374,609.97	20.00	374,62
Contingent expenses—			
Transportation	16,367.17	134.88	16,50
Stabling	6,356.65	573.08	6,92
Rent of quarters	8,049.62	40.00	8,08
Postage	1,300.00	.....	1,30
Incidentals	7,767.46	427.61	8,19
Total, insular police	414,450.87	1,195.57	415,64
Maintenance of prisoners in municipal jails	9,713.44	.....	9,71
Expenses of election in Porto Rico	42,540.50	8.25	42,54
Maintenance of a commercial agency in the United States	6,473.57	.....	6,47
Porto Rico Anemia Commission	44,077.88	.....	44,07
Porto Rico Code Commission	5,786.75	.....	5,78
Government of the island of Culebra:			
Salaries	1,015.00	.....	1,01
Contingent expenses	242.10	.....	24
Total, government of the island of Culebra	1,257.10	.....	1,25
Insular library and museum of Porto Rico:			
Salaries	1,362.50	.....	1,36
Contingent expenses	1,173.06	7.40	1,18
Total, insular library and museum of Porto Rico	2,535.56	7.40	2,54

RECAPITULATION.

Office of the governor	$12,758.13	$119.51	$12,87
Office of the secretary	59,219.75	3,434.24	62,65
Office of the attorney-general	23,603.61	2,082.74	25,68
Office of the treasurer	196,972.09	1,421.74	198,39
Office of the auditor	28,141.07	166.13	28,30
Department of the interior	522,144.36	36,737.93	558,88
Department of education	651,020.81	499.60	651,52
Department of health, charities, and correction	287,967.61	396.23	288,36
Insular police	414,450.87	1,195.57	415,64
Maintenance of prisoners in municipal jails	9,713.44	.....	9,71
Expenses of election in Porto Rico	42,540.50	8.25	42,54
Maintenance of a commercial agency in the United States	6,473.57	.....	6,47
Porto Rico Anemia Commission	44,077.88	.....	44,07
Porto Rico Code Commission	5,786.75	.....	5,78
Government of the island of Culebra	1,257.10	.....	1,25
Insular library and museum of Porto Rico	2,535.56	7.40	2,54
Total executive expenditures	2,308,663.10	46,069.34	2,354,73

EXHIBIT B.—*Schedule No. 9.*

Insular revenue expenditures, judicial, for the fiscal year ending June 30, 1907, on account of the fiscal years 1906–7, 1905–6, and 1904–5.

Item.	On account of appropriations for—		Total expenditures during fiscal year 1906–7.
	Fiscal year 1906–7.	Fiscal years 1905–6 and 1904–5.	
United States district court:			
Salaries, United States district court	$29,087.78	$15.60	$29,103.38
Contingent expenses—			
Traveling expenses of marshals	470.29	.....	470.29
Traveling expenses of the court	745.09	.....	745.09
Expenses, marshal's office	1,095.79	483.88	1,579.67
Incidentals of the judge's office	110.56	.....	110.56
Fees and mileage of witnesses, United States district court	846.97	.....	846.97
Fees and mileage of jurors, United States district court	4,174.30	.....	4,174.30
Fees of United States commissioners	337.70	32.15	369.85
Total, United States district court	36,868.48	531.63	37,400.11
Insular courts:			
Salaries—			
Supreme court of Porto Rico	39,899.98	.....	39,899.98
District court of San Juan	21,480.00	90.00	21,570.00
District court of Ponce	15,692.00	.....	15,692.00
District court of Mayaguez	15,494.67	.....	15,494.67
District court of Arecibo	13,770.00	.....	13,770.00
District court of Humacao	14,102.94	30.00	14,132.94
District court of Guayama	13,560.00	.....	13,560.00
District court of Aguadilla	13,560.00	.....	13,560.00
Municipal courts	68,377.19	138.89	68,516.08
Total, salaries insular courts	215,936.78	258.89	216,195.67
Contingent expenses—			
Incidentals—			
Supreme court	2,175.97	.....	2,175.97
District courts	4,279.92	2,095.98	6,375.90
Municipal courts	1,934.98	19.86	1,954.84
Miscellaneous items, insular courts—			
Rent of court-houses, district courts	2,040.00	.....	2,040.00
Rent of court-houses, municipal courts	4,189.50	90.00	4,279.50
Traveling expenses, judges and fiscals	1,476.56	.....	1,476.56
Traveling expenses, municipal judges	2,057.72	.....	2,057.72
Care of horses	5,946.16	.....	5,946.16
Traveling expenses of marshals	502.25	24.75	527.00
Autopsies	190.00	20.00	210.00
Expenses of death sentences	382.15	.....	382.15
Fees of witnesses, insular courts	16,913.31	50.75	16,964.06
Fees of jurors and incidental expenses of jury procedure	11,878.81	.....	11,878.81
Publication of decisions of supreme court of Porto Rico and United States district court for the district of Porto Rico	4,098.91	.....	4,098.91
Law libraries for district courts	3,381.58	.....	3,381.58
Total, insular courts	277,384.60	2,560.23	279,944.83
Registrars of property:			
Salaries	35,902.40	20.44	35,922.84
Contingent expenses—			
Rent of offices	2,130.00	.....	2,130.00
Incidentals	1,438.79	6.35	1,445.14
Total, registrars of property	39,471.19	26.79	39,497.98
Total judicial expenditures	353,724.27	3,118.65	356,842.92

EXHIBIT B—*Schedule No. 10.*

Insular revenue expenditures, miscellaneous, for the fiscal year ending June 30, 1907, on account of the fiscal years 1906–7, 1905–6, and 1904–5.

Item.	On account of appropriations for—		Total expenditures during fiscal year 1906–7.
	Fiscal year 1906–7.	Fiscal years 1905–6 and 1904–5.	
Miscellaneous expenditures subject to the approval of the governor	$5,689.42	$624.85	$6,314.27
Repayment of judgment against the late diputación provincial	7,066.18	.....	7,066.18
Providing a list of electors	2,042.24	.....	2,042.24
Expenses pertaining to the issuance of insular government bonds	11,077.64	.....	11,077.64
Adjusting claims against the late diputación provincial and boards of prison control	6,994.10	.....	6,994.10
Repayment of insular taxes improperly collected	1,958.30	92.28	2,050.58
Purchase of coffee to be sold in the United States	1,293.43	.....	1,293.43
Purchase of paintings of Theodore Roosevelt and Beekman Winthrop	1,200.00	.....	1,200.00
Teachers' pension fund	1,143.09	.....	1,143.09
Collection of historical data of Porto Rico	1,100.00	.....	1,100.00
Relief of the grandchildren of Ramón Baldorioty de Castro	930.56	.....	930.56
Agricultural development in Porto Rico	876.17	.....	876.17
Loan to the municipality of Comerío	750.00	.....	750.00
Expenses of inauguration of Hon. R. H. Post	326.35	.....	326.35
Relief of Pedro de Castro	174.75	.....	174.75
Extra compensation for F. J. Amy	25.00	.....	25.00
Suppression of anemia in Porto Rico	20.00	.....	20.00
Repayment of insular bond redemption tax improperly collected	19.50	.....	19.50
Relief of Susan R. Howe	20.00	.....	20.00
Adjudication of the claim of Hon. Federico Degetau	20.00	.....	20.00
Refund of revoked liquor license	2.13	.....	2.13
Payment of expenses advertising sale of property—account of delinquent taxes	.....	316.08	316.08
Repayment of excess interest on loans to municipalities	40.79	.....	40.79
Total	42,769.65	1,033.21	43,802.86

EXHIBIT B—*Schedule No. 11.*

Trust fund expenditures, payments to municipalities of taxes collected for them by the insular government, for the fiscal year ending June 30, 1907, on account of the fiscal years 1906–7, 1905–6, and 1904–5.

Item.	On account of appropriations for—		Total expenditures during fiscal year 1906–7.
	Fiscal year 1906–7.	Fiscal years 1905–6 and 1904–5.	
Municipal property tax:			
General fund	$674,033.86	$24,704.31	$698,738.17
School fund	188,206.81	6,878.37	195,085.18
Road fund	73,645.29	7,687.54	81,332.83
School tax	79,032.91	.....	79,032.91
Municipal bond redemption tax:			
San Juan	60,647.23	.....	60,647.23
Mayaguez	43,611.05	.....	43,611.05
Ponce	27,826.18	.....	27,826.18
Arecibo	17,763.68	.....	17,763.68
Repayment of taxes improperly collected	3,300.17	281.23	3,581.40
Repayment of municipal fines improperly collected	.....	50.25	50.25
Total	1,168,067.18	39,601.70	1,207,668.88

EXHIBIT B.—*Schedule No. 12.*

Trust fund expenditures, miscellaneous, for the fiscal year ending June 30, 1907.

Item.	Total expenditures during fiscal year 1906-7.
Under supervision of commissioner of the interior:	
Voluntary payments for repairs to Caguas bridge	$1,297.46
Ponce-Peñuelas road	692.10
Voluntary payments for the construction of Cialitos River bridge	209.20
Voluntary payments for construction of Ponce-Peñuelas road	94.50
	2,293.26
Construction and repair of country roads in Porto Rico:	
Bayamón-Comerio	5,995.38
Road construction in Vieques	4,398.42
Barros-Barranquitas	2,528.33
Jayuya-Alto de la Bandera	2,171.47
Cataño-Rio Piedras	717.51
Adjuntas-Lares	466.85
	16,277.96
Insular bond fund for road construction:	
Comerio-Barranquitas	482.57
Bayamón-Comerio	1,685.74
Trujillo Alto	350.59
Fajardo-Naguabo	631.67
Cataño-Pueblo Viejo	112.00
Lares-Adjuntas	480.17
Consumo-Maricao	416.65
Yauco	583.89
Peñuelas-Ponce	3,429.72
Ciales-Juana Diaz	591.98
Reyes Católico-Vega Alta	46.67
Cidra-Las Cruces	264.38
Caguas-Aguas Buenas	349.82
Adjuntas Cut-off	7.00
Barros-Barranquitas	1,226.72
Jayuya-Alto de la Bandera	1,495.85
Salaries, auxiliary technical force	566.68
Traveling expenses, auxiliary technical force and field force	192.14
Purchase of machinery and supplies for road construction	1,744.68
	14,658.92
Under supervision of commissioner of education:	
University fund	12,299.34
School extension in Porto Rico—	
General fund	7,907.66
Erection of schoolhouse in Bayamón	6,534.23
Erection of portable school buildings	5,097.75
Erection of schoolhouse in Santa Isabel	2,643.90
Installation of public schools, Mayaguez military hospital	1,524.12
Addition to Lares graded school	1,000.00
Toa Baja schoolhouse	1,000.00
Repairs and extension of school buildings, Bayamón	973.96
Repairs and school equipment, San Francisco barracks	45.80
	39,026.76
Under supervision of auditor:	
Cash bond deposits	110,200.00
Redemption certificates of indebtedness	24,967.89
Six months' interest on bond issue due and paid June 30, 1907	20,000.00
Treasury agents, salaries	2,500.00
Teachers' pension fund	1,558.05
Hospital for women and children, San Juan	1,100.00
Special deposits to credit of various individuals	947.15
Porto Rican Benevolent Society, Ponce Industrial School	775.00
Board of dental examiners	64.88
Outstanding liabilities, excess sale property by collectors of internal revenue	61.24
	162,174.21
Under supervision of director of health, charities and correction:	
Expenses of examinations for pharmaceutical certificates	987.50
Expenses of examinations for medical certificates	507.70
	1,495.20
Total miscellaneous expenditures	235,926.31

EXHIBIT C.

Loans of the insular government to the municipalities of the island, under act of the legislative assembly approved March 10, 1904.

Municipality.	Amount of loans July 1, 1906.	New loans during year.	Amount repaid during year.	Amount of loans June 30, 1907.
Ponce	$20,844.77		$6,844.77	$14,000.00
Lares	12,000.00		2,400.00	9,600.00
Adjuntas	11,893.13		1,226.46	10,666.67
Aibonito	10,000.00		1,000.00	9,000.00
Mayaguez	9,669.37	$1,400.00	2,469.37	8,600.00
Aguadilla	9,502.62	2,000.00	2,702.62	8,800.00
Yauco	7,084.62		2,375.72	4,708.90
Juana Diaz	6,000.00		3,000.00	3,000.00
San Sebastian	5,029.39	10,000.00	7,029.39	8,000.00
Aguada	4,000.00		800.00	3,200.00
Bayamón	3,829.38	2,700.00	5,828.13	701.25
Aguas Buenas	2,577.73	5,000.00	3,077.73	4,500.00
Naguabo	2,372.09		572.09	1,800.00
Sabana Grande	2,183.35		725.65	1,457.70
Rincon	2,096.05		509.94	1,586.11
Coamo	2,000.00	11,000.00	3,500.00	9,500.00
Patillas	2,000.00	4,000.00	400.00	5,600.00
Fajardo	1,672.87		551.87	1,121.00
Vega Baja	1,671.27		471.27	1,200.00
Toa Baja	1,500.00		150.00	1,350.00
Comerío	1,493.05		493.05	1,000.00
Vega Alta	749.07		249.07	500.00
Cabo Rojo		12,000.00		12,000.00
Añasco		10,000.00	3,333.33	6,666.67
Humacao		7,153.34	7,153.34	
Manati		7,000.00	3,500.00	3,500.00
Maricao		7,000.00	1,400.00	5,600.00
San Lorenzo		6,000.00	1,000.00	5,000.00
Lajas		6,000.00		6,000.00
Ciales		5,000.00	2,500.00	2,500.00
Yabucoa		4,000.00	2,000.00	2,000.00
Morovis		4,000.00	500.00	3,500.00
Barros		3,000.00	621.06	2,378.94
Toa Alta		3,000.00	600.00	2,400.00
Caguas		2,814.29		2,814.29
Cidra		2,750.00		2,750.00
Guayanilla		2,000.00	500.00	1,500.00
Arroyo		2,000.00		2,000.00
Total	120,168.76	119,817.63	69,484.86	170,501.53

The following loans were authorized on or before June 30, 1907, but were not advanced to the municipalities at that date:

Caguas	$57,185.71
San Juan	52,000.00
Mayaguez	35,000.00
Bayamon	17,500.00
Yubucoa	16,000.00
Guayama	16,000.00
Coamo	14,000.00
Total	207,685.71

EXHIBIT D.

Loans of the insular government to the school boards of the island under act of the legislative assembly approved March 10, 1904.

	Amount of loans July 1, 1906.	New loans during year.	Amount repaid during year.	Amount of loans June 30, 1907.
School board of—				
Coamo	$6,000.00		$600.00	$5,400.00
Lares	5,000.00		1,000.00	4,000.00
Rio Piedras	3,500.00		437.50	3,062.50
Hatillo	2,727.47		927.47	1,800.00
Camuy	2,531.46		729.68	1,801.78
Mayaguez	2,301.62		829.62	1,472.00
San German	1,579.76	$1,200.00	379.76	2,400.00
Añasco	1,579.37		379.37	1,200.00
Toa Baja	1,500.00		150.00	1,350.00
Naguabo	1,000.00		500.00	500.00

Loans of the insular government to the school boards of the island under act of the legislative assembly approved March 10, 1904—Continued.

	Amount of loans July 1, 1906.	New loans during year.	Amount repaid during year.	Amount of loans June 30, 1907.
School board of—				
Aguadilla	$983.44		$233.44	$750.00
Sabana Grande	947.84		94.50	853.34
Manatí	947.24		947.24	
Arecibo	721.07		355.73	365.34
Aguada	658.13		658.13	
Comerío	551.63		181.63	370.00
Morovis	365.76		125.76	240.00
Yauco		$8,000.00	8,000.00	
Juana Díaz		4,500.00		4,500.00
Arroyo		4,000.00	666.66	3,333.34
Bayamón		1,000.00	100.00	900.00
Patillas		1,000.00	100.00	900.00
Humacao		750.00	750.00	
Salinas		500.00	500.00	
Isabela		300.00	100.00	200.00
Total	32,894.79	21,250.00	18,746.49	35,398.30

The following loans were authorized on or before June 30, 1907, but were not advanced to the school boards at that date:

Salinas	$7,500.00
Juana Díaz	1,500.00
Total	9,000.00

EXHIBIT E.

Proceeds of the sale of the one million dollar bond issue for roads and the disposition thereof on June 30, 1907.

Proceeds from bond issue		$1,048,975.30
Transfers for the several roads:		
May 16, 1907, transfer warrant No. 516	$206,000.00	
May 18, 1907, transfer warrant No. 517	33,000.00	
May 23, 1907, transfer warrant No. 519	69,000.00	
May 24, 1907, transfer warrant No. 520	34,400.00	
Total transferred prior to June 30, 1907		342,400.00
Balance undistributed		706,575.30

Distribution of above transfers.

Locality.	By transfer warrant.	Disbursed.	Unexpended balance on June 30, 1907.
Comerío-Barranquitas road section	$90,000.00	$482.57	$89,517.43
Bayamón-Comerío road section	84,000.00	1,685.74	82,314.26
Trujillo Alto road section	10,000.00	350.59	9,649.41
Fajardo-Naguabo road section	8,000.00	631.67	7,368.33
Cataño-Pueblo Viejo road section	5,000.00	112.00	4,888.00
Lares-Adjuntas road section	8,000.00	480.17	7,519.83
Consumo-Maricao road section	1,000.00	416.65	583.35
Maricao road section	4,000,00		4,000.00
Yauco road section	8,000.00	583.89	7,416.11
Peñuelas-Ponce road section	12,000.00	3,429.72	8,570.28
Ciales-Juana Díaz road section	10,000.00	591.98	9,408.02
Corozal-Barros road section	6,000.00		6,000.00
Maunabo-Patillas road section	3,000.00		3,000.00
Reyes Católico-Vega Alta road section	8,000.00	46.67	7,953.33
Cidra-Las Cruces road section	5,000.00	264.38	4,735.62
Caguas-Aguas Buenas road section	3,000.00	349.82	2,650.18
Adjuntas Cut-off road section	8,000.00	7.00	7,993.00
Barros-Barranquitas road section	15,000.00	1,226.72	13,773.28
Jayuya-Alto de la Bandera road section	20,000.00	1,495.85	18,504.15
Salaries, auxiliary technical force	18,400.00	566.68	17,833.32
Traveling expenses, auxiliary technical and field force	2,500.00	192.14	2,307.86
Purchase of machinery and supplies for road construction under bond act	13,500.00	1,744.68	11,755.32
Total	342,400.00	14,658.92	327,741.08

EXHIBIT F.

Statement of customs refund by the United States to Porto Rico under the provisions of the acts of Congress approved March 24 and April 12, 1900.

DR.

The act of Congress of March 24, 1900, refunded to Porto Rico the customs duties collected on importations therefrom to the United States, from October 18, 1898, to January 1, 1900, amounting to		$2,095,455.88
And also any further collections "since January 1, 1900," which were subsequently estimated to amount to, from January 1, 1900, to May 1, 1900		[a] 23,371.09
Total amount appropriated by the act of March 24, 1900		2,118,826.97
Under the provisions of the act of Congress of April 12, 1900, the collections of customs revenues collected in the United States on importations from Porto Rico ("separate tariff fund"), from May 1, 1900, to July 1, 1901, amounted to	$609,937.33	
And from July 1, 1901, to July 25, 1901 (the date on which such collections ceased, in accordance with the proclamation of the President), the customs revenues collected in the United States on importations from Porto Rico were estimated to be	[b] 33,322.40	
Total amount appropriated by the act of April 12, 1900		643,259.73
Total amount appropriated by the acts of March 24 and April 12, 1900		2,762,086.70
Less difference between estimated amount collected from January 1 to May 1, 1900, and actual collections during same period, per letter from the Secretary of the Treasury to the governor dated January 13, 1904	$15,888.75	
Less difference between estimated amount collected from July 1 to July 25, 1901, and amount deposited with the treasurer of Porto Rico, said difference being deductions on account of refunds, repayments, etc., per letter of the Secretary of Treasury to the governor dated January 20, 1904	31,948.76	
		47,837.51
Total amount of customs revenues to be refunded to Porto Rico		2,714,249.19

[a] This sum of $23,371.09 was allotted, but suspended, pending information as to actual amount of collections, per letter from the Acting Secretary of the Treasury, United States, to the governor, dated February 23, 1903.

[b] This sum of $33,322.40 was allotted, but not deposited to the credit of the treasurer of Porto Rico, pending the adjustment of possible refunds, repayments, etc., as per statement from the Treasury Department of United States dated March 3, 1903.

CR.

Statement showing advances and payments to The People of Porto Rico, making up the sum of $2,714,249.19, appropriated by the acts of Congress of March 24 and April 12, 1900, being the actual amount of customs revenues collected on importations from Porto Rico to the United States:		
Amount advanced by warrants of the Secretary of the Treasury, from allotments made by the President, to military disbursing officers, for sanitary improvements, road construction, and other public works, from April 4, 1900, to March 13, 1901	$859,522.55	
Less repayments by military disbursing officers	45,469.12	
		$814,053.43
Amounts paid to the treasurer of Porto Rico by remittances of United States Treasury settlement warrants in his favor, pursuant to allotments made by the President—		
December 15, 1900, school extension in Porto Rico, treasurer's receipts Nos. 1219 and 1220, dated December 31, 1900	200,000.00	
March 27, 1901, construction and repair of country roads in Porto Rico, treasurer's receipts Nos. 1795 and 1796, dated April 9, 1901	50,000.00	
March 28, 1901, refund to contractors, duties on imported contract materials, treasurer's receipt No. 1794, dated April 9, 1901	6,000.00	
General allotment, public and permanent improvements: April 29, 1901, treasurer's receipt No. 2238, May 31, 1901	250,000.00	
August 3, 1901, Treasurer's Review No. 2869, August 3, 1901 ("Separate tariff fund," act April 12, 1900)	609,937.33	
June 3, 1902, treasurer's receipt No. 7072, June 16, 1902	399,988.10	
March 16, 1903, treasurer's receipt No. 10573, March 16, 1903	375,402.45	
January 13, 1904, treasurer's receipt No. 13709, January 26, 1904	7,482.34	
January 20, 1904, treasurer's receipt No. 13697, February 18, 1904	1,373.64	
Total amount paid to the treasurer of Porto Rico		1,900,183.86
May 4, 1901, express charges on coin paid by United States Treasury Department to J. F. Barclay & Co., New York, per letter of the Secretary of the Treasury to the treasurer of Porto Rico, dated April 29, 1901		11.90
Total amount of advances and payments by the Treasurer of the United States to The People of Porto Rico, on account of customs revenues collected in the United States on importations from Porto Rico		2,714,249.19
The sums paid to the treasurer of Porto Rico by the Treasurer of the United States were placed on the books of the auditor's office, to the credit of the appropriation "Allotment from appropriation of revenues collected on importations from Porto Rico, in the United States," and amounted, in all, as above stated, to		1,900,183.86

Amounts from which were distributed, by transfers authorized by the governor, to various trust fund appropriations for public and permanent improvements.

		Appropriated by transfer.	Amount expended.	Unexpended balance.
Construction and repair of country roads in Porto Rico		$1,304,177.52	$1,297,821.32	$606.20
Transferred to general allotment			5,750.00	
Maintenance and repair of roads, removal of landslides		10,855.00	10,855.00	
School extension in Porto Rico		429,076.50	390,744.09	38,332.41
Insular normal school, purchase of site		3,500.00	3,500.00	
Insular normal school, erection of building		31,500.00	31,500.00	
Insular normal school		21,000.00	21,000.00	
University of Porto Rico, purchase of land		10,000.00	9,707.28	
Transferred to general allotment			292.72	
Refund of duties to contractors, paid on material used on public works		6,000.00	1,254.84	
Transferred to general allotment			4,745.16	
Claims paid Red D Steamship Co., freight on coin shipments		291.05	291.05	
Amount advanced to road supervisor at Humacao, for completion of Fajardo-Fajardo Playa road	$500.00			
Less repayment of	.43	499.57	499.57	
		1,816,899.64	1,777,961.03	38,938.61
				1,777,961.03
Total				1,816,899.64

Balance remaining to credit of appropriation "Allotment from appropriations of revenues collected on importations from Porto Rico to the United States," as shown by the appropriation ledgers of the auditor's office	$94,072.10
Total amount of allotment paid to the treasurer of Porto Rico, including transfer from refund of duties to contractors, purchase of land University of Porto Rico, and construction and repair of country roads	1,910,971.94

SUMMARY.

The total of the unexpended balances of the appropriations, as shown in the foregoing statement of the allotment, is	38,938.61
The total amount remaining to the credit of the general allotment, as shown by the books of the auditor's office, referred to in the foregoing statement, available for transfer	94,072.10
Total available balance of the general allotment and the appropriations created by transfers therefrom, June 30, 1907	133,010.71
Deposited as follows: With the depositaries for insular revenues, San Juan	133,010.71

The balance standing to the credit of the appropriation "School extension in Porto Rico" will be increased from time to time as repayments shall be made by the various municipalities which have built schoolhouses on shares, part of the cost of which is to be paid back to the insular government within a specified time. It may also be decreased on account of advances to municipalities for the same purpose and under the same conditions.

EXHIBIT —.

REPORT OF THE COMMISSIONER OF THE INTERIOR FOR PORTO RICO.

OFFICE OF THE COMMISSIONER OF THE INTERIOR,
San Juan, P. R., September 17, 1907.

SIR: In accordance with your request I have the honor to submit the following report of the work performed by my department during the fiscal year ending June 30, 1907.

Before beginning my report I would respectfully state that section 24 of the act of Congress approved April 12, 1900 (31 Stat. L., 77), entitled "An act temporarily to provide revenue and a civil government for Porto Rico, and for other purposes," provides as follows:

> That the commissioner of the interior shall superintend all works of a public nature, and shall have charge of all public buildings, grounds, and lands, except those belonging to the United States, and shall execute such requirements as may be imposed by law with respect thereto, and shall perform such other duties as may be prescribed by law, and make such reports through the governor to the Secretary of the Interior of the United States as he may require, which shall annually be transmitted to Congress.

I have taken up the various bureaus of the department in order and have explained as completely and as briefly as possible the work accomplished by each division during the fiscal year.

The department of the interior of Porto Rico is divided into the following bureaus and divisions: Bureau of public works, division of public buildings, division of public lands, division of docks and harbors, division of archives, bureau of insular telegraph.

At the end of the fiscal year, as I point out later in my report, the division of archives will be eliminated and a new bureau, to be known as the " bureau of property and accounts," is to be created.

In addition to the work hereinafter set forth, the department of the interior, through its bureaus, has furnished technical information to the administrative heads of the insular government, and has also been at the disposal of the various committees of the executive council and the house of delegates.

On December 1 the assistant commissioner of the interior, Mr. Lewis J. Proctor, resigned from the department and I promoted Mr. Henry A. Harris, civil engineer, Princeton, then general inspector of public works, as my assistant.

BUREAU OF PUBLIC WORKS.

Road work.—The road work of the bureau has been carried on under the following appropriations and allotments:

Completion, maintenance, and repairs of public roads and bridges	$282,207.65
Construction of roads, "trust fund" refunded customs	16,279.00
Construction of roads, "trust fund" $1,000,000 bond act, March 8, 1906, and February 13, 1907	26,483.27
Construction of various insular roads, $50,000, act of March 8, 1906	37,926.50
Construction of various roads, $120,000, act of March 14, 1907	5,760.28
Location and survey of public roads, $5,000, appropriation March 8, 1906	2,291.42
Survey of insular roads, $2,000, act of March 13, 1907	2,000.00
Voluntary payments ($2,994), trust fund	2,293.26
Total	375,241.38

The total amount under item No. 1 is made up as follows:

Regular budget appropriation	$200,000.00
Deficiency appropriation	80,000.00
Auto license fund	1,445.00
Overpayments	16.45
Central St. Jeanne, Caguas (damages to culverts)	746.20
Total	$282,207.65

The expenditures and balance left under the above amount are as follows:

Maintenance, 790 kilometers of roads	$203,266.84
Purchase of 40 dump carts	5,790.00
Purchase of 46 yokes of oxen	4,839.19
Purchase of automobile	2,600.00
Construction, Carolina bridge	7,061.53
Construction, Caguitas bridge (completed)	15,455.68
Construction, Cialitos bridge	5,114.16
Construction, Lajas bridge (completed)	6,487.17
Construction, Bayamon-Comerio road	**633.41**
Construction, Barros-Barranquitas road	**9,595.81**
Construction, Jayuya-Alto de la Bandera road	**10,157.49**
Construction, Trujillo-Alto road	**1,324.75**
Balance June 30, 1907, to be expended toward construction Carolina bridge	**9,881.62**
Total	**282,207.65**

Items 2, 3, and 4 of the above statement have been separated from the total amount, because they represented expenditures which can not be charged to any particular year.

The subject of road work will be treated under two divisions, as follows: (1) Maintenance of roads; (2) Construction of roads.

Maintenance of roads.—The attached table, No. 1, shows the expenditures made for the different services required in road maintenance. The expenditures under purchase and placing of macadam should be increased by a proportionate part of the amounts stated hereinbefore as not chargeable to any particular year. Increasing those items $3,307.25 on the supposition that after 4 years those particular purchases will not be serviceable the average cost of broken stone would be $1.50 per cubic meter, the average price of placing same would be $0.86 per cubic meter, and the average cost per kilo-

meter would be $261.50. Reducing the partial amounts to percentage of the whole and comparing with last year expenditures the following results are obtained:

Comparative cost of maintenance.

Character of the work.	Percentage of total cost.		
	1905.	1906.	1907.
	Per cent.	*Per cent.*	*Per cent.*
Cost of broken stone	40.1	32.8	40.0
Cost of placing	16.2	28.3	21.8
Cost of inspection	15.1	19.3	17.9
Cost of tools	17.2	2.8	4.0
Cost of cleaning		10.7	12.0
Cost of miscellaneous		3.4	2.3
Cost of repairs of bridges	11.4	2.7	2.0
	100	100	100

Year ending June 30—	Kilometers.	Total cost.	Cost per kilometer.	Stone used per kilometer.
				Cubic meters.
1903	445.1	$176,780	$397.00	62.5
1904	518.2	193,740	374.00	58.3
1905	662.0	193,021	292.00	66.5
1906	680.0	137,200	201.50	65.3
1907	790.0	206,574	261.50	66.2

TABLE No. 1.—*Expenditures for maintenance of insular roads, year ending June 30, 1907.*

Districts.	Road sections.	Length.	Broken stone and gravel for macadam.							
			On hand from last year.	Stone delivered July 1, 1906–June 30, 1907.			Stone placed.			Balance June 30, 1907.
				Cubic meters.	Cost.	Average cost per cubic meter.	Cubic meters.	Cost.	Average cost per cubic meter.	
		Km.	*C. m.*							*C. m.*
1	San Juan-Caguas, road No. 1	36	756	8,867	$24,441.39	$2.76	8,426	$7,410.88	$0.88	1,197
	Cataño-Vega Alta, road No. 2	24.7	23	2,124	3,722.21	1.75	1,584	1,731.45	1.09	563
	R. Catolicos-Corozal, road No. 10	16	15	1,268	1,306.60	1.03	887	763.26	.86	396
	Bayamon-Comerio, road No. 9	19	127	2,412	5,399.08	2.24	2,139	1,928.41	.90	400
	Naranjito branch, road No. 20	4	.....	.....	.....	.....	.....	.....	.....	.....
2	Rio Piedras-Carolina, road No. 3	11	38	732	1,405.93	1.92	101	83.64	.83	669
	Trujillo-Alto branch, road No. 23	5	.....	5	9.00	1.80	5	4.53	.91	.....
	Carolina-Kilometer 30, road No. 3	19	959	410	928.90	2.26	242	374.19	1.54	1,127
	Kilometer 30-Fajardo, road No. 3	20	313	387	649.83	1.68	519	494.80	.95	181
	Fajardo-Naguabo, road No. 3	17	5	3,431	526.39	.15	3,347	771.85	.23	89
	Humacao-Maunabo, road No. 3	24	125	2,445	669.80	.27	2,457	1,303.24	.53	113
3	Caguas-Humacao Playa, road No. 5	39	65	3,468	7,340.80	2.12	2,020	1,568.51	.77	1,513
	Caguas-Cayey, road No. 1	24	598	1,017	2,805.18	2.76	1,022	919.80	.90	593
	Caguas-Aguas Buenas, road No. 5	9.5	.....	940	1,410.00	1.50	940	774.00	.82	.....
	Caguas-Las Piedras, road No. 7	9.8	.....	283	677.23	2.40	283	271.68	.96	.....
	Las Cruces-Cidra, road No. 22	8	.....	1,365	1,911.00	1.40	1,365	1,228.24	.90	.....
4	Cayey-Patillas, road No. 4	40	434	1,966	2,330.97	1.19	1,963	1,590.35	.81	437
	Ponce-Guayama, road No. 3	56	.....	3,920	1,629.85	.42	3,920	3,045.77	.77	.....
5	Cayey-Kilometer 102, road No. 1	42	848	1,339	1,922.59	1.43	1,922	1,771.54	.92	265
	Coamo-Springs, road No. 21	5	.....	52	67.60	1.30	52	35.90	.69	.....
	Kilometer 102-Ponce Playa, road No. 1	33	541	1,988	2,477.63	1.24	2,279	623.84	.28	250
	Aibonito-Barros, road No. 15	25	.....	995	410.57	.41	995	1,154.66	1.16	.....
6	Ponce-Arecibo, road No. 6	82	1,151	4,030	4,394.57	1.08	4,368	4,124.63	.94	833
	Alto Bandera-Jayuya, road No. 15	19	.....	314	131.15	.41	314	274.13	.87	.....
	Cabo Rojo branch, road No. 18	5.8	.....	784	1,071.84	1.37	260	383.66	1.47	524
7	Mayaguez-Yauco, road No. 2	45	987	2,178	2,995.09	1.37	3,073	3,523.48	1.14	92
	Lajas branch, road No. 19	2	.....	.....	.....	.....	.....	.....	.....	.....
	Mayaguez-Añasco, road No. 2	9	344	242	202.00	.84	526	288.77	.55	60
	Mayaguez-Las Marias, road No. 13	27	7	1,381	1,462.14	1.06	1,043	686.51	.66	345
	Consumo Maricao, road No. 14	7	.....	50	181.22	.36	50	30.06	.60	.....
8	Aguadilla-Camuy, road No. 2	42	415	2,762	3,069.41	1.11	1,110	1,853.75	1.67	2,067
	Aguadilla-Adjuntas, road No. 8	39.2	994	2,833	4,014.71	1.42	3,642	2,724.03	.75	185
9	Manati-Ciales, road No. 11	13	167	575	495.14	.86	602	552.24	.91	140
	Morovis branch, road No. 20	12	137	750	790.50	1.05	863	809.67	.93	24
	Total	790	9,049	55,333	80,850.72	1.46	52,319	43,101.47	.82	12,063

Districts.	Road sections.	Inspection.	Tools repairs and purchase.	Landslides cleaning, etc.		Miscellaneous house rent, repairs to road houses.	Repairs to bridges and culverts.	Total.	Average cost of maintenance per kilometer.
				Cost.	Average cost per kilometer.				
1	San Juan-Caguas, road No. 1	$4,267.47	$3,789.20	$2,806.75	$77.96	$1,363.34	$851.85	$44,930.88	$1,248.08
	Cataño-Vega Alta, road No. 2	1,266.41	91.47	647.51	26.21	92.18	74.14	7,625.37	308.72
	R. Catolicos-Corozal, road No. 10	724.00	65.50	510.89	31.93	100.60	1.92	3,472.77	217.04
	Bayamon-Comerio, road No. 9	644.00	125.47	943.15	49.64	85.20	31.00	9,156.31	481.91
	Naranjito branch, road No. 20	238.00	.....	30.85	7.71	.....	.....	268.85	67.21
2	Rio Piedras-Carolina, road No. 3	1,230.00	719.13	247.91	22.54	47.48	501.75	4,235.84	385.07
	Trujillo-Alto branch, road No. 23	.....	.....	21.52	4.30	2.65	.....	37.70	7.54
	Carolina-Kilometer 30, road No. 3	413.00	63.89	251.24	13.22	562.30	30.10	2,623.62	138.09
	Kilometer 30-Fajardo, road No. 3	409.13	62.70	269.88	13.49	188.03	10.57	2,084.94	104.25
	Fajardo-Naguabo, road No. 3	705.00	72.88	256.76	15.10	120.81	141.69	2,595.38	152.67
	Humacao-Maunabo, road No. 3	705.00	53.65	381.48	15.89	94.80	17.19	3,225.16	134.40
3	Caguas-Humacao Playa, road No. 5	1,910.60	398.37	1,285.82	32.97	153.93	111.55	12,769.58	327.35
	Caguas-Cayey, road No. 1	1,794.00	265.01	1,544.36	64.34	655.01	80.80	8,064.56	336.02
	Caguas-Aguas Buenas, road No. 5	107.00	428.90	156.88	16.51	61.03	.....	2,937.81	309.23
	Caguas-Las Piedras, road No. 7	91.00	54.75	18.41	1.87	2.80	46.79	1,162.66	118.64
	Las Cruces-Cidra, road No. 22	423.50	218.60	54.32	6.79	41.00	95.62	3,972.28	496.53
4	Cayey-Patillas, road No. 4	1,857.67	98.20	999.10	24.98	23.03	3.00	6,902.32	172.58
	Ponce-Guayama, road No. 3	2,139.00	89.49	288.08	5.14	41.00	57.82	7,291.01	130.20
	Cayey-Kilometer 102, road No. 1	3,067.96	145.30	1,030.85	24.54	253.93	38.75	8,230.92	195.98
5	Coamo-Springs, road No. 21	90.00	.....	1.25	.25	.....	.....	194.75	38.95
	Kilometer 102-Ponce Playa, road No. 1	888.66	142.77	497.29	15.07	130.61	22.51	4,783.31	145.00
	Aibonito-Barros, road No. 15	730.73	32.35	464.65	18.58	90.06	31.68	2,914.70	116.59
6	Ponce-Arecibo, road No. 6	3,529.00	489.52	3,746.83	45.69	331.46	59.54	16,675.55	203.36
	Alto Bandera-Jayuya, road No. 15	780.00	.....	555.35	29.23	27.55	.....	1,768.18	93.06
	Cabo Rojo branch, road No. 18	.....	15.90	15.33	2.64	42.29	.....	1,529.02	263.63
	Mayaguez-Yauco, road No. 2	3,012.00	338.59	2,640.43	58.68	201.96	854.05	13,565.60	301.46
7	Lajas branch, road No. 19	.....	.....	.....	.....	.....	.....	.....	.....
	Mayaguez-Añasco, road No. 2	309.00	9.16	365.84	40.65	19.32	282.49	1,476.58	164.06
	Mayaguez-Las Marias, road No. 13	978.00	20.30	1,138.14	42.16	268.80	804.51	5,358.40	198.44
	Consumo Maricao, road No. 14	136.00	.....	295.32	42.19	37.05	.....	679.65	97.09
8	Aguadilla-Camuy, road No. 2	1,510.00	19.85	1,190.02	28.32	134.36	.....	7,777.39	185.18
	Aguadilla-Adjuntas, road No. 8	2,235.00	153.51	1,100.19	28.06	409.75	40.83	10,678.02	272.40
9	Manati-Ciales, road No. 11	289.00	81.66	340.98	26.23	65.31	.50	1,824.83	140.39
	Morovis branch, road No. 20	379.00	.....	467.03	39.00	6.70	.....	2,452.90	208.41
	Total	36,859.13	8,046.12	24,564.41	31.09	5,654.34	4,190.65	203,266.84	257.30

Average of stone used per kilometer, 66.2 cubic meters.
Average of stone bought per kilometer, 70 cubic meters.

Thus the reasons for the increased cost of maintenance per kilometer over last year is seen to be due to some extent to the greater amount of broken stone (70 cubic meters per kilometer) bought at a much higher average price, also to the increased cost of landslides and cleanings.

The conditions governing the increase in the cost of road maintenance have been the ever-increasing price of labor and increasing traffic joined in this particular case to the unusual and continuous drizzling rains, which for fifty-six days during the months of November and December were general over the northern part of the island.

Special attention must be called, however, to the cost per kilometer of the San Juan-Caguas road section. This section had been specially attended to in the two previous years, there having been placed about 140 cubic meters per kilometer in 1905 and 254 cubic meters per kilometer in 1906. The road was in first-class condition until the transportation of all the machinery for the Central St. Jeanne of Caguas set in. This was being done by means of heavy traction engines equipped with comparatively narrow tires (6 and 8 inches) and small diameter wheels (36 inches). These engines, continually traveling back and forth, loaded with from 30 to 45 pounds per linear inch of tire, acted like knife edges on the macadam, and their damage was particularly aggravated by the continuous drizzling rain referred to before.

The whole road was going to pieces at an alarming rate. Two traveling inspectors and three steam rollers were kept continually on the section, the regular maintenance force being almost doubled to keep the road in passable condition.

Following is a statement showing amount of traffic from and to San Juan in one week in 1905 and 1906 over the above section of road, the observations having been taken day and night for one week at a time:

	August, 1905.			October, 1906		
	Number.	Net weight.	Gross weight.	Number.	Net weight.	Gross weight.
		Tons.	*Tons.*		*Tons.*	*Tons.*
Number of freight vehicles	5,112	1,365	6,808	6,118	2,270	9,320
Other vehicles	862	.....	880	1,410	.....	1,663
Pack horses	1,390	70	585	1,241	70	470
Cattle	358	.....	.....	120	.....	.....
Total freight	.....	1,435	8,393	.....	2,340	11,453
Average per day	.....	240	1,400	.....	390	1,900

With a view to regulating traffic in so far as it affects the wear and tear of the roads, regulations were enacted into law by our last legislature providing that the pressure per inch of diameter and per inch of width of tire must not be greater than 16 pounds.

Examining further the comparative costs of maintenance, and considering the advance in prices steadily going on, it is doubtful whether the average cost can be brought down.

As stated by Hon. J. S. Elliott, my immediate predecessor, our roads when not well maintained refuse to stay in the "good enough class." As it is true that economy lies in the item of the cost of broken stone,

measures are being taken to reduce the cost of hauling and breaking; yet these savings will probably be offset by the increase of the other items of the work if the roads are to be maintained, properly drained, and kept in good condition.

Construction of roads and bridges.—The attached tables, Nos. 2, 3, and 4, show the road and bridge construction done during the year. The total amount spent and its source is as follows:

Regular budget	$65,711.62
Trust fund, refunded customs	16,279.00
Trust fund, $1,000,000 bond act	26,483.27
Special appropriations, as follows:	
$50,000 act, various insular roads	37,926.50
$120,000 act, various roads	5,760.28
Location and survey of public roads	4,291.42
Voluntary payments	2,293.26
Total	158,745.35

From the above amount $113,238.53 has been spent on road work and $45,506.82 is chargeable to bridge work. The number of kilometers of road completed under the former expenditure is as follows:

	Kilometers.
Road No. 2, Ponce-Peñuelas	2.0
Road No. 2, Catano-Rio Piedras	.6
Road No. 7, Las Piedras-Sans Lorenzo	.7
Road No. 3, Mameyes-Fajardo	5.8
Road No. 3, Fajardo-Naguabo Playa	2.5
Road No. 7, Las Piedras-San Lorenzo	.7
Road No. 15, Jayuya-Alto de la Bandera	3.0
Road No. 15, Barros-Barranquitas	3.5
Vieques road	1.1
Total	30.7

Survey and construction work has also been carried on under the above expenditure on the following roads:

Road No. 2, Reyes Catolicos-Vega Alta	$92.23
Road No. 5, Caguas-Aguas Buenas	959.63
Road No. 5, Comerio-Barranquitas	524.57
Road No. 8, Lares-Adjuntas	684.84
Road No. 9, Bayamon-Comerio	30,048.78
Road No. 11, Ciales-Juana Diaz	1,189.66
Road No. 14, Consumo-Mariçao	445.57
Road No. 16, Yauco-road No. 14	1,471.26
Road No. 22, Cidra-Las Cruces	875.17
Road No. 23, Trujillo-Alto	673.72
Insular roads	36,965.43
Various roads (Mayaguez-Maricao by Las Vegas, Añasco-San Sebastian, Vega Baja-Morovis, Vieques roads, Comerio-road No. 1)	5,784.28
Total	42,749.71

The amount spent on the completion of the 30.7 kilometers of road has been therefore $70,500, giving the average cost of about $2,300 per kilometer. It must be stated, however, that the amount was mostly spent on the macadam, there having been, on the average, very little excavation to do. On the other hand, the work done on the Bayamon-Comerio road has been the heaviest rock work we have had to handle, the amount of $30,000 having been spent on grading and dry masonry on 4 kilometers between kilometers 18 and 22.

Bridges.—Of the $45,506.82 charged to bridge work, $35,625.24 has been spent during the year, as follows:

Carolina River bridge, under construction	$7,061.53
Caguitas River bridge, completed	15,455.68
Cialitos River bridge, structural material	5,323.36
Lajas River bridge, completed	6,487.17
Repairs Caguitas wooden bridge	1,297.46
	35,625.20
Balance June 30, 1907, toward construction Carolina bridge	9,881.62
Total	45,506.82

The Caguitas bridge was completed at a total cost of $24,714.69, and was opened to traffic on April 24, 1907.

The Lajas bridge was completed at a total cost of $6,487.17.

The erection of the structural material of the Cialitos bridge will be done under the $1,000,000 act.

The erection of the Carolina bridge is under contract. Great difficulties have been encountered in building the foundations of the Carolina abutment, and this part of the structure is progressing slowly.

The false work for erection of the structure is, however, being built at the same time. The bridge will not be completed until about the end of January, 1908. About $56,000 has already been spent and the structure will cost when completed $80,000.

TABLE No. 2.—*Construction and repair of roads and bridges under trust fund (refunded customs), June 30, 1907.*

Designation.	Appropriation.	Amounts disbursed to June 30, 1906.	Amounts disbursed during 1906-7.	Balance June 30, 1907.	Length of road under construction or repair under allotment.	Built to June 30, 1906.	Built during 1906-7.	Remarks.
					Kms.	*Kms.*	*Kms.*	
San Lorenzo-Caguas, road No. 7	$15,000.00	$15,000.00			8.0	8.0		
Yabucoa-Maunabo, road No. 3	43,000.00	43,000.00			9.0	9.0		
Arecibo-Bacupey, road No. 6	42,726.00	42,726.00						
Defendini-kilometer 15, road No. 6	90,000.00	90,000.00			22.5	22.5		39.2 kilometers built under other allotments under military government.
Adjuntas-Utuado, road No. 6	79,000.00	79,000.00						
Tallones, road No. 6	85,000.00	85,000.00						
Manati-Ciales, road No. 11	42,357.19	42,357.19			4.5	4.5		8.5 kilometers built under other allotments under military government.
Caguas-Humacao-Playa, road No. 5	65,000.00	65,000.00						Road built by military government and afterwards repaired under this allotment, 39 kilometers.
San German-Pezuela bridge, road No. 2	16,500.45	16,500.45			6.5	6.5		
Mavilla River bridge, road No. 10	15,000.00	15,000.00						Completed except railing.
Fajardo-Naguabo Playa, road No. 3	22,000.40	22,000.40			14.0	14.0		3.5 kilometers fixed up, regular appropriation 1905-6.
San Sebastian-Lares, road No. 8	92,002.00	92,002.00			14.8	14.8		
Yauco Sabana Grande, road No. 2	69,077.13	69,077.13			17.0	17.0		
Retaining wall at Caniaco, road No. 6	17,407.00	17,407.00						Completed.
Right of way damages	2,637.89	2,637.89						
Bayamon-Comerio, road No. 9	126,250.00	120,250.00	$5,996.42	$3.58	14.5	14.5		3.8 kilometers built military government under other allotments. $5,996.42 expended in grading about 3 kilometers between Salto and Candida.
Mameyes-Fajardo, road No. 3	36,000.00	36,000.00			12.0	12.0		
Ponce-Guayama, road No. 3	50,000.50	50,000.50			38.5	38.5		
Camuy-Aguadilla, road No. 2	46,494.77	46,494.77			42.0	42.0		
Naguabo-Naguabo Playa, road No. 3	4,000.00	4,000.00			2.0	2.0		
Portugues River wooden bridge, road No. 1	4,250.00	4,250.00						Condemned and abandoned.
Mayagüez-Cabo Rojo, road No. 18	12,500.00	12,500.00			5.8	5.8		
Añasco River wooden bridge, road No. 2	8,302.26	8,302.26						Completed.
Vega Alta road, road No. 2	6,000.00	6,000.00			3.2	3.2		
San German-Lajas, road No. 19	4,500.00	4,500.00			2.0	2.0		
Arroyo-Patillas, road No. 3	11,497.17	11,497.17			7.0	7.0		
Aibonito-Barranquitas, road No. 15	21,000.00	21,000.00			11.8	11.8		
Mayagüez-Consumo, road No. 13	20,500.00	20,500.00			14.0	14.0		
Las Marias road, road No. 13	19,087.23	19,087.23			4.5	4.5		8.0 kilometers built under military government.
Consumo-Maricao, road No. 14	12,394.69	12,394.69			7.0	7.0		
Sabana Grande-San German, road No. 3	10,000.00	10,000.00			8.0	8.0		

TABLE No. 2.—*Construction and repair of roads and bridges under trust fund (refunded customs), June 30, 1907*—Continued.

Designation.	Appropriation.	Amounts disbursed to June 30, 1906.	Amounts disbursed during 1906-7.	Balance June 30, 1907.	Length of road under construction or repair under allotment.	Built to June 30, 1906.	Built during 1906-7.	Remarks.
					Kms.	*Kms.*	*Kms.*	
Morovis branch, road No. 20	8,900.00	8,900.00	.....	.....	6.0	6.0	.....	6.0 kilometers built under military government.
Trujillo Alto road, road No. 23	9,355.31	9,355.31	.....	.....	5.0	5.0	.....	
Manati River bridge, road No. 11	15,266.47	15,266.47	.....	.....	.....	.....	.....	Completed.
Coamo Springs road, road No. 21	1,914.90	1,914.90	.....	.....	5.0	5.0	.....	
Jayuya-Alto Bandera, road No. 15	34,361.14	32,189.67	2,171.47	.....	12.0	12.0	.....	$6,234.05 Convict labor. These amounts are not included in appropriation or amount disbursed, but have been expended in these roads.
Humacao-Yabucoa, road No. 3	27,505.23	27,505.23	.....	.....	15.0	15.0	.....	$3,025.48
Barros-Barranquitas, road No. 15	37,000.00	34,471.67	2,528.33	.....	12.0	11.0	1.0	
Naranjito branch, road No. 20	5,000.00	5,000.00	.....	.....	4.0	4.0	.....	
Adjuntas-Lares, road No. 8	3,000.00	2,533.15	466.85	.....	1.4	1.4	.....	
Cataño-Rio Piedras, road No. 2	1,000.00	282.49	717.51	.....	2.0	.5	[a] 1.5	
Vieques road	5,000.00	.....	4,398.42	601.58	1.1	.....	1.1	
	1,237,787.73	1,220,903.57	16,279.00	605.16	332.1	328.5	3.6	

VOLUNTARY PAYMENTS, TRUST FUND.

Ponce-Peñuelas, trust fund	$1,000.00	$307.90	$692.10	.....	.....	.....	.....	
Voluntary payments for the construction Ponce-Peñuelas, trust fund.	180.00	85.50	94.50	.....	.....	.....	.....	
Construction Cialitos bridge	514.00	27.50	209.20	$277.30	.....	.....	.....	
Repairs to Caguas wooden bridge	1,300.00	.....	1,297.46	2.54	.....	.....	.....	
	2,994.00	420.90	2,293.26	279.84	.....	.....	.....	

[a] Grading.

TABLE No. 3.—*Road construction in Porto Rico.*

Designation.	Total length	Section.	Completed by Spanish Government.		Completed by United States military government.	
	Kms.		*Kms.*		*Kms.*	
San Juan-Ponce Playa	135.0	San Juan-Ponce Playa	135.0	$1,358,234.33		[a] $85,121.00
Rio Piedras-Ponce	261.5	Cataño-Reyes Católicos	19.0	168,452.97		
		Reyes Católicos-Vega-Alta	2.5	12,000.00		
		Camuy-Aguadilla		[b] 10,181.00		
		Mayaguez-Añasco	9.0	No records.		
		Añasco Wooden bridge				
		Mayaguez-San German	13.5	No records.		
		San German-Sabana Grande				
		Sabana Grande-Yauco				
		Ponce-Peñuelas				
		Cataño-Rio Piedras				
Ponce-Rio Piedras	206.0	Ponce-Guayama				
		Guayama-Arroyo			7.0	25,216.70
		Arroyo-Pte. Blanco				
		Yabucoa-Maunabo				
		Humacao-Yabucoa				
		Naguabo-Naguabo Playa				
		Fajardo-Naguabo Playa				
		Mameyes-Fajardo				
		Rio Piedras-Mameyes	31.5	61,355.12	0.7	7,400.00
		Carolina Bridge				
Cayey-Guayama	26.0	Cayey-Guayama	26.0	507,870.93		
Barranquitas-Humacao	66.0	Caguas-Aguas Buenas	9.0	No records.		
		Caguas-Humacao Playa			39.0	204,229.48
		Comerio-Barranquitas				
Ponce-Arecibo	82.0	Ponce-Kilometer 15, and Caguanitas.	20.5	261,558.06	39.0	323,869.89
		Defendini-Kilometer 15				
		Adjuntas-Utuado				
		Tallones				
		Retaining wall "Caniaco"				
		Arecibo-Bacupey				
Caguas-Las Piedras, via San Lorenzo.	23.0	Caguas-San Lorenzo (grading).		11,995.47		2,500.00
		San Lorenzo-Las Piedras (grading).		46,100.12		
Aguadilla-Adjuntas	63.0	Aguadilla-San Sebastian	6.0	49,835.27		94,868.28
		San Sebastian-Lares			17.0	20,196.18
		Lares-Adjuntas				
Bayamon-Comerio	28.0	Bayamon-Comerio		40,516.80	4.5	66,149.02
Reyes Católicos-Coamo	57.0	Reyes Católicos-Corozal	4.5	19,200.00	11.5	35,659.99
Manati-Juana Diaz	48.0	Manati-Ciales		13,627.00	8.5	88,342.34
		Manati River Bridge		[c]		
		Ciales-Juana Diaz				
San Lorenzo-road No. 3, via Patillas.	28.0	Puente Blanco-Patillas				
Mayaguez-Arecibo	74.5	Mayaguez-Las Marias			8.5	103,851.54
Consumo-road No. 8	30.0	Consumo-Maricao				
Road No. 6-Adjuntas-Aibonito.	72.0	Alto Bandera-Jayuya				
		Barros-Barranquitas				
		Barranquitas-Aibonito				
Yauco-road No. 14	24.0	Yauco-road No. 14				
Lares-Jayuya, via Utuado	38.0	Lares-Jayuya				
Boqueron-road No. 2, via Cabo Rojo.	16.0	Cabo Rojo-road No. 2				
San German-Boqueron, via Lajas.	18.0	San German-Lajas				
Road No. 11-Road No. 9, via Morovis Corozal and Naranjito	36.0	Road No. 11-Morovis			6.0	28,292.65
		Road No. 9-Naranjito				
Coamo-Santa Isabel	14.0	Road No. 1-Coamo Springs				
Las Cruces-Comerio, via Cidra.	17.0	Las Cruces-Cidra				
Road No. 3-Trujillo Alto	8.0	Road No. 3-Trujillo Alto				
Mayaguez-Maricao, via Las Vegas.	14.0	Mayaguez-Las Vegas				
Naguabo-Juncos	27.0	Naguabo-Juncos				
Añasco-San Sebastian	25.0	Añasco-San Sebastian				
Cabo Rojo-San German	12.0	Cabo Rojo-San German				
Vega Baja-Morovis	14.0	Vega Baja-Morovis				
Vieques road	10.0	Vieques road				
Comerio-road No. 1	18.0	Comerio-La Plata				
	1,491.0		276.5	2,560,927.07	141.7	1,085,697.07

[a] Two concrete steel bridges.
[b] Guajataca Bridge.
[c] Bridge material furnished under Spanish Government.

TABLE No. 3.—*Road construction in Porto Rico*—Continued.

Designation.	Total length.	Section.	Completed by civil government.			
			Trust fund.		Regular maintenance to June 30, 1907.	
	Kms.		*Kms.*		*Kms.*	
San Juan-Ponce Playa	135.0	San Juan-Ponce Playa		[a] $4,250.00		[b] $24,714.69
Rio Piedras-Ponce	261.5	Catano-Reyes Católicos				
		Reyes Católicos-Vega Alta	3.2	6,000.00		
		Camuy-Aguadilla	42.0	46,494.77		[d] 754.48
		Mayaguez-Añasco				
		Añasco Wooden bridge		8,302.26		
		Mayaguez-San German	6.5	16,500.45		
		San German-Sabana Grande	8.0	10,000.00		
		Sabana Grande-Yauco	17.0	69,077.13		
		Ponce-Peñuelas				
Ponce-Rio Piedras	206.0	Cataño-Rio Piedras	1.0	1,000.00		
		Ponce-Guayama	38.5	50,000.50	5.0	5,621.58
		Guyama-Arroyo				
		Arroyo-Pte Blanco	4.0	8,212.27		
		Yabucoa-Maunabo	9.0	43,000.00		
		Humacao-Yabucoa	15.0	27,505.23		
		Naguabo-Naguabo Playa	2.0	4,000.00		
		Fajardo-Naguabo Playa	14.0	22,000.40		[f] 870.10
		Mameyes-Fajardo	12.0	36,000.00		
		Rio Piedras-Mameyes				[g] 2,174.61
		Carolina Bridge				56,062.32
Cayey-Guayama	26.0	Cayey-Guayama				
Barranquitas-Humacao	66.0	Caguas-Aguas Buenas				[h] 1,000.00
		Caguas-Humacao Playa		[i] 65,000.00		
		Comerio-Barranquitas				
Ponce-Arecibo	82.0	Ponce-kilometer 15, and Caguanitas.				
		Defendini-kilometer 15	22.5	90,000.00		
		Adjuntas-Utuado		79,000.00		
		Tallones		85,000.00		
		Retaining wall "Caniaco"		17,407.00		
		Arecibo-Bacupey		42,726.00		
Caguas-Las Piedras, via San Lorenzo.	23.0	Caguas-San Lorenzo (grading).	8.0	15,000.00		
		San Lorenzo-Las Piedras (grading).				
Aguadilla-Adjuntas	63.0	Aguadilla-San Sebastian				
		San Sebastian-Lares	14.8	92,002.00		[j] 4,027.06
Bayamon-Comerio	28.0	Lares-Adjuntas	1.4	3,000.00		
		Bayamon-Comerio	14.5	126,246.42		[e] 2,263.61
Reyes Católicos-Coamo	57.0	Reyes Católicos-Corozal		[k] 15,000.00		[l] 6,482.17
Manati-Juana Diaz	48.0	Manati-Ciales	4.5	42,357.19		[m] 5,114.16
		Manati-River Bridge		15,266.47		
		Ciales-Juana Diaz				
San Lorenzo-Road No. 3 via Patillas.	28.0	Puente Blanco-Patillas	3.0	3,284.90		
Mayaguez-Arecibo	74.5	Mayaguez-Las Marias	18.5	39,587.23		
Consumo-Road No. 8	30.0	Consumo-Maricao	7.0	12,394.69		
Road No. 6-Adjuntas-Aibonito.	72.0	Alto Bandera-Jayuya	12.0	34,361.14	2.5	10,157.49
		Barros-Barranquitas	12.0	37,000.00	2.1	10,395.31
		Barranquitas-Aibonito	11.8	21,000.00		
Yauco-Road No. 14	24.0	Yauco-Road No. 14				
Lares-Jayuya, via Utuado.	38.0	Lares-Jayuya				
Boqueron-Road No. 2, via Cabo Rojo.	16.0	Cabo Rojo-Road No. 2	5.8	12,500.00		
San German-Boqueron, via Lajas.	18.0	San German-Lajas	2.0	4,500.00		
Road No. 11-Road No. 9, via Morovis, Corozal y Naranjito	36.0	Road No. 11-Morovis	6.0	8,900.00		
		Road No. 9-Naranjito	4.0	5,000.00		

[a] One wooden bridge on piles.
[b] Caguitas bridge
[c] Reconstruction Caguitas wooden bridge.
[d] Concrete pipes.
[e] Grading.
[f] Pipes.
[g] Herrera bridge.
[h] Repairs.

TABLE No. 3.—*Road construction in Porto Rico*—Continued.

Completed by civil government.									Total.	
Special appropriations.									Kms. completed.	Cost.
Convict labor.	Voluntary payments, $2,994.	Act of Mar. 8, 1906, $50,000.		Act of Mar. 14, 1907, $120,000.	Insular loan. bond act Feb. 13, 1907, $1,000,000.		Survey insular roads, act of—			
							March, 1906.	March, 1907.		
		Kms.							*Kms*	
	$1,297.46								135.0	$1,473,617.48
									19.0	168,452.97
					Grading	$92.23			5.7	18,092.23
									42.0	57,430.25
									9.0	8,302.26
									20.0	16,500.45
									8.0	10,000.00
									17.0	69,077.13
	[e]1,180.00				2 kms. finished.	5,233.11	$48.16		2.0	6,461.27
					Grading	112.00			1.0	1,112.00
		10.0	$9,998.99						53.5	65,621.07
									7.0	25,216.70
									4.0	8,212.27
									9.0	43,000.00
$3,925.48									15.0	31,430.71
									2.0	4,000.00
					1 km. finished.	1,085.23			15.0	23,955.73
		5.8	12,205.12						17.8	48,205.12
									32.2	70,929.73
										56,062.32
									26.0	507,870.93
					0.5 km. reconstruction.	959.63			9.5	1,959.63
							52.50		39.0	269,281.98
					Survey	524.57				524.57
									59.5	585,427.95
					Survey Adjuntas cut-off.	7.00			22.5	314,140.00
									8.0	29,495.47
		1.3	5,844.41						1.3	51,944.53
									37.8	260,928.79
					Survey	512.67	123.67	$48.50	1.4	3,684.84
		3.0	[e]20,891.70		Survey and grading.	2,806.77	1,137.01	155.39	19.0	260,166.72
									16.0	76,347.16
	[a]236.70								13.0	149,677.39
										15,266.47
					Survey	656.38	222.92	310.36		1,189.66
									3.0	3,284.90
									27.0	143,438.77
					Survey	443.07		2.50	7.0	12,840.26
6,234.05					0.5 km. finished.	2,270.30		1.00	15.0	53,023.98
					0.4 km. finished.	2,069.33	18.33		14.5	49,482.97
									11.8	21,000.00
					Survey	672.09	307.84	491.33		1,471.26
									5.8	12,500.00
									2.0	4,500.00
									12.0	37,192.65
									4.0	5,000.00

[e] Reconstruction.
[j] Three bridges.
[k] Mavilla bridge.
[l] Lajas bridge.
[m] Material Cialitos bridge.
[n] Cialitos bridge.

TABLE No. 3.—*Road construction in Porto Rico*—Continued.

Designation.	Total length.	Section.	Completed by civil government.			
			Trust fund.		Regular maintenance to June 30, 1907.	
	Kms.		*Kms.*		*Kms.*	
Coamo-Santa Isabel	14.0	Road No. 1-Coamo Springs	5.0	$1,914.90		
Las Cruces-Comerio, via Cidra.	17.0	Las Cruces-Cidra			8.0	$8,427.72
Road No. 3-Trujillo Alto	8.0	Road No. 3-Trujillo Alto	5.0	9,355.31		a 1,324.75
Mayaguez - Maricao, via Las Vegas.	14.0	Mayaguez-Las Vegas				
Naguabo-Juncos	27.0	Naguabo-Juncos				
Añasco-San Sebastian	25.0	Añasco-San Sebastian				
Cabo Rojo-San German	12.0	Cabo Rojo-San German				
Vega Baja-Morovis	14.0	Vega Baja-Morovis				
Vieques road	10.0	Vieques road	1.1	4,398.42		
Comerio-Road No. 1	18.0	Comerio-La Plata				
Right-of-way damages				2,637.89		
Survey insular roads, salaries, technical force, and material.						
	1,491.0		231.1	1,237,182.57	17.6	139,395.05

a Grading.

TABLE No. 3—*Road construction in Porto Rico*—Continued.

Completed by civil government.									Total.	
Special appropriations.										
Convict labor.	Voluntary payments, $2,994.	Act of Mar. 8, 1906, $50,000.		Act of Mar. 14, 1907, $120,000.	Insular loan, bond act Feb. 13, 1907, $1,000,000.		Survey insular roads, act of—		Kms. completed.	Cost.
							March, 1906.	March, 1907.		
		Kms.							*Kms*	
.....	.....	.....	.....	.....	.....	.....	.....	.....	5.0	$1,914.90
.....	.....	.....	.....	.....	Reconstruction.	$875.17	.....	.....	8.0	9,302.89
.....	.....	.....	.....	.....	Survey and grading.	673.72	.....	.....	5.0	11,353.78
.....	.....	.....	.....	[b]$4,916.83	.....	.....	.....	.....	.....	4,916.83
.....	.....	.....	.....	[a] 261.63	.....	.....	.....	.....	.....	261.63
.....	.....	.....	.....	[c] 21.78	.....	.....	.....	.....	.....	21.78
.....	.....	.....	.....	.....	.....	.....	.....	.....	1.1	4,398.42
.....	.....	.....	.....	[c] 560.04	.....	.....	.....	$24.00	.....	584.04
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	2,637.89
.....	.....	.....	.....	.....	.....	7,490.00	$380.99	966.92	.....	8,837.91
10,159.53	$2,714.16	17.1	$48,940.22	5,760.28	4.4	26,483.27	2,291.42	2,000.00	788.4	5,121,559.64

[b] 7 Kilometers graded.

[c] Survey.

TABLE No. 4.—*Road construction in Porto Rico.*

	Kilometers.	Kilometers.
Spanish Government, October 18, 1898		276.5
American Government:		
June 30, 1899, to June 30, 1900	59.2	
June 30, 1901	67.0	
June 30, 1902	72.2	
June 30, 1903	81.0	
June 30, 1904	69.0	
June 30, 1905	82.9	
June 30, 1906	38.0	
June 30, 1907	30.7	
		510.0
Total		786.5

Municipal roads.—In accordance with section 64 of the municipal law the 8 per cent of taxes upon property collected by the treasury of Porto Rico are to be paid to the respective municipalities to constitute a road fund to be expended for the construction and repair of municipal roads. The work of construction and repair is to be under the technical direction and immediate inspection of the department of the interior, provided that when the cost of the work does not exceed $200 the municipal council may do the work without intervention of the department of the interior. As a general rule, the municipalities make allotments for the exact amount of $200, and therefore carry on their work without the assistance of the department.

A few municipalities, however, have asked advances from the insular funds for the construction of roads, and in such cases the work of construction has been done with the technical direction and inspection of the department.

The following advances have been made during the months of May and June, 1907:

Bayamon	$10,000
Toa Alta	1,000
Vega Baja	5,000
Las Marias	7,000
Juana Diaz	10,000

Work has been started in Bayamon and Vega Baja and organized in Juana Diaz.

Plan of work and estimates for 1907–8.—The work of the bureau during 1907–8 will be carried on under the following appropriations:

Construction, maintenance, and repair of public roads and bridges		$250,000
Maintenance and repair of public buildings		35,000
Expenses, executive mansion		10,000
Construction of various roads, $120,000 act		114,000
Construction of insular roads, $1,000,000 act		500,000
Total		909,000
Other appropriations for works of public nature are as follows:		
Capitol building	$150,000	
Penitentiary, San Juan	120,000	
Study of irrigation of Arroyo, Guayama, and Salinas	4,000	
Mayaguez reform school	20,000	
Extension, Arecibo jail	3,000	
		297,000
Total		1,206,000

Maintenance of public roads.—The number of kilometers to be maintained amounts to 808, not including the number to be completed during the year. The total amount available for maintenance and repairs has been distributed according to the following estimate:

Inspection	$41,292
Purchase and placing Macadam	158,253
Cleaning	22,734
Tools	2,217
Repair of bridges	10,488
Miscellaneous	3,912
Contingencies	11,104
Total	250,000

Owing to the large amount of road surface to be maintained and the increased cost of labor and materials the maintenance appropriation was in the last session of the legislature increased to $250,000.

The organization of the maintenance service will be the same practically as that in force in the last two years. It has been found necessary, however, to increase to eleven the number of districts in charge of traveling inspectors. In some sections, San Juan-Caguas, for example, the number of capataces has been increased, thus reducing the number of kilometers in charge of a foreman in order to properly attend the needs of that section. It is estimated that 64,000 cubic meters of broken stone will be used during the year.

Special attention will be given this year to bridges, many of which are badly in need of painting and repairs. The amount set aside to provide for landslides and cleaning is low in comparison with the cost per kilometer during 1906–7. A contingent fund of $11,000 has been set aside to meet extraordinary conditions. The only item in which economy can be introduced is that of broken stone. The average cost of broken stone for the year will be about $1.90 per cubic meter, or $0.40 more per cubic meter than we paid in 1906–7. This increase brings the cost of broken stone to about $22,400 above what it would have been at the price of $1.50 per cubic meter. Should sufficient money be available from the contingent fund provided in the estimate, it is my intention to purchase stone crushers, traction engine, and train. If that is not possible, I shall request a special appropriation for that purpose from the next legislature.

Under the present conditions of rapidly increasing traffic and the extraordinary advance in the price of both material and labor, it is doubtful in my mind whether the future cost of maintenance can be reduced below $300 per kilometer. Estimates of two years ago were based on entirely different conditions, and were we now to try to come within the figures given, it would be false economy, and would only mean greater cost at a later date.

Construction of roads and bridges (*$1,000,000 bond act*).—The following distribution of funds under the $1,000,00 bond act has been proposed for road and bridge construction. This distribution, however, is subject to change on completion of surveys and projects.

Bridge construction	$248,000
Road construction	700,000
Engineering, incidentals, and machinery	100,000
Total	1,048,000

TABLE No. 5.—*Distribution of $700,000 for road construction.*

No. of road.	Road section.	Approximate—			
		Length.	Cost.	Length to be built.	Cost.
		Kms.		*Kms.*	
13	Lares-Arecibo	30	$135,000	5	$20,000
14	Consumo-Maricao	4½	21,000	4½	21,000
8	Lares-Adjuntas	33	165,000	14	65,000
14	Maricao-Road No. 8	32	160,000	5	29,000
16	Yauco-Road No. 14	24	132,000	14	65,000
6	Adjuntas cut off	1½	8,000	1½	8,000
2	Ponce-Peñuelas	13	40,000	5	13,000
15	Jayuya-Alto Bandera	8	24,000	6½	20,000
15	Barros-Barranquitas	5	15,000	5	15,000
11	Ciales-Juana Diaz	48	290,000	17	105,000
10	Corozal-Barros	27	162,000	7	45,000
5	Comerio-Barranquitas	17	90,000	17	90,000
9	Comerio-Bayamon	8	84,000	8	84,000
2	Vega-Alta Reyes Catolicos	3	8,000	3	8,000
2	Cataño-Pueblo Viejo	3	5,000	3	5,000
23	Trujillo-Alto	3	10,000	3	10,000
3	Naguabo-Fajardo	4	12,000	4	12,000
3	Humcao-Naguabo Playa	5	20,000	5	20,000
3	Maunabo-Patillas	19	30,000	19	30,000
3	Ponce-Guayama	2½	2,000	2½	2,000
7	Caguas-Las Piedras	15	90,000	4	25,000
5	Caguas-Aguas Buenas	2	3,000	2	3,000
22	Cidra-Las Cruces	2	5,000	2	5,000
	Total	309½	1,511,000	157	700,000

Distribution of $248,000 for bridge construction.

Amountes to be allotted:

Reyes-Catolicos	$50,000
Espiritu Santo, near Rio Grande	15,000
Utuado	20,000
Rio Grande de Loiza, Caguas	35,000
Rio Portugues	35,000
La Plata, Bayamon-Comerio	35,000
Cialitos	4,000
Three bridges, near Comerio	20,000
Four bridges, Humacao-Naguabo	18,000
Two bridges, Aguadilla-Aguada	3,000
Culverts, Fajardo-Naguabo	2,000
Contingencies	11,500

Table No. 5 shows the roads and the amounts allotted for each.

A few words should be said in explanation of the above distribution.

From an engineering viewpoint and for professional reasons, the technical experts of this office would have selected the bridges mentioned and the six most important roads (Comerio-Bayamon, Comerio-Barranquitas, Ciales-Juana Diaz, Lares-Adjuntas, Maricao-road No. 8, and Yauco-road No. 14), and would have applied the whole of the $1,000,000 funds toward their construction.

We have, however, a general plan of roads to be carried out, and since the funds to complete the plan are contributed by the island in general, it seemed only just to distribute the money in the different districts of the island so that all the people might enjoy the benefits of the loan. A glance at the map will show that the roads are being so laid out that the rich and fertile sections of the island, which are now without means of transportation, will be opened up and given a

highway to the coast and to the markets. We have, however, arranged the distribution so that the roads may be continued into the interior as additional sums are appropriated and thus eventually complete the general plan of roads.

The construction of the Lares-Adjuntas, Maricao and Yauco roads is especially important. The area that includes these progressive towns has been neglected hitherto in the way of road construction and this is remarkable, as the district is wonderfully fertile and grows the best coffee of the island. The proposed roads will develop one of the richest sections.

The Ciales-Juana Diaz road is almost as important as any of the above-mentioned highways. Its construction will reduce the distance across the island from the northern coast to Ponce to 73 kilometers, making it possible to travel by coach in about seven and one-half hours.

The completion of the section on road No. 9, from Bayamon to Comerio, and on road No. 5, from Comerio to Barranquitas, will lessen the distance from San Juan to Ponce by 33½ kilometers, or about three and one-half hours by coach. This new road will relieve the military road of a great deal of its traffic, as the through carriage to all points south of Aibonito will undoubtedly seek the advantage of the shorter journey.

The American Tobacco Company has in process of construction a road from kilometer 73 on the military road to their tobacco factories in La Plata. The company has completed about 3 kilometers of this road and turned it over to the insular government. The last legislature made a special appropriation of $20,000 to build a road from Comerio to connect with the tobacco company's road, and work will be started at once.

The efforts of the department will be directed principally toward the completion of the above routes. The estimated cost will be about $750,000 to complete them. The total allotted from the loan funds toward the construction of those roads amounts to $264,000.

Projects have been completed and contracts let for the following-named bridges: Reyes Catolicos; Utuado; Rio Grande de Loiza, near Caguas; La Plata, Bayamon-Comerio; Cialitos; three bridges near Comerio, and culverts Fajardo-Naguabo road.

Actual construction has commenced on the following road sections: Vega Alta, Ponce-Peñuelas, Jayuya-Alto Bandera, Barros-Barranquitas, Comerio-Bayamon, Caguas-Las Piedras, Ponce-Guayama, Maunabo-Patillas, Naguabo-Fajardo, Trujillo Alto, Cataño-Pueblo Viejo, Caguas-Aguas Buenas, and Cidra-Las Cruces.

Surveying parties are out on the field making the necessary studies for the following roads: Lares-Adjuntas, Consumo-Maricao, Maricao-road No. 8, Yauco-road No. 14, Ciales-Juana Diaz, Comerio-Barranquitas, and Caguas-Las Piedras.

Two more parties will soon be started on the Corozal-Barros survey.

Construction of various roads.—Under the act passed by the last legislature appropriating $120,000 toward the construction of part or all of certain roads there remains $114,000.

The following approximate distribution was made for the expenditure of the appropriation among the roads stated in the act:

Mayaguez-Maricao by Las Vegas	$30,000
Naguabo-Juncos by Rio Blanco	30,000
Añasco-San Sebastian road	10,000
Cabo Rojo-San German road	10,000
Vega Baja-Morovis	15,000
Vieques road	5,000
Five kilometers from Comerio-Barranquitas road to kilometer 71, road No. 1	20,000
Total	120,000

Actual construction has been commenced on the Mayaguez-Maricao, Añasco-San Sebastian, Cabo Rojo-San German and Vega Baja-Morovis roads.

A field party is at work on the Comerio-Barranquitas-kilometer 71, road No. 1—and actual construction will begin shortly. Neighboring property owners who are personally interested in the completion of this highway are now at work on the La Plata end of the road on lines staked out by the surveying party.

The Vieques road is also under construction, and construction will be begun as soon as prisoners occupy the new Vieques jail now nearly completed. It is the intention to use convict labor, paying the necessary guards and overseers out of the amount assigned.

The work is being carried out so that whatever is done may last and be useful. But the total amount appropriated is not sufficient to complete the roads under the act, and under the circumstances it is not recommended that any more moneys be appropriated toward their construction until the more important roads under the general plan are completed.

General.—The organization under which the above plans are to be carried out consists of the regular force of the bureau and an auxiliary technical force. The regular force in its present make-up is composed of:

1. The superintendent, in charge of the general supervision of the bureau, reports, and any special duty assigned to him by the commissioner.
2. An assistant superintendent, directly in charge of (a) design and construction of public buildings; (b) survey and construction of roads under the $120,000 act of March 14, 1907; (c) construction by administration of such roads under the $1,000,000 act as may be put in his charge from time to time; (d) municipal roads.
3. A general inspector (a) to assist the assistant superintendent on the design and construction of buildings; (b) maintenance and repair of public buildings; (c) inspection of roads, bridges, or any other work as he may be detailed to; (d) contracts and contractors' estimates; (e) inspection of traveling inspector's boards.
4. An assistant engineer, directly in charge of (a) maintenance and repair of roads; (b) traveling inspector's boards and estimates.
5. Chief draftsman, directly in charge of (a) drafting room and all work therein; (b) design of bridges and culverts; (c) plan file system; (d) laboratory for testing materials.
6. A librarian, directly in charge of (a) the department's library; (b) records of the department and the archives of public works; (c) indexing and filing magazines, pamphlets, and publications of every sort received by the department; (d) to assist the mail clerk of the department.
7. A surveyor and draftsman and two tracers under immediate direction of the chief draftsman; an inspector of public buildings under the immediate direction of the general inspector.

8. A stenographer and translator, directly in charge of (a) minutes of the board of award; (b) proposals; (c) general correspondence.
9. A stenographer, directly in charge of (a) a contract file; (b) general correspondence.
10. A stenographer for (a) general correspondence; (b) assistance of mail clerk.
11. A mail clerk in the office of the commissioner in charge of (a) all correspondence; (b) file of same.
12. Not a single messenger for the service of the bureau.

The auxiliary technical force is constituted by—

1. A principal assistant engineer, directly in charge of (*a*) survey and construction by contract of roads under the $1,000,000 act, (*b*) any other work he may be detailed to.
2. An assistant engineer directly in charge of (*a*) survey and construction of the Lares-Adjuntas, Maricao-Yauco road system, (*b*) special reports from that district.
3. An assistant engineer directly in charge of survey and construction of the Ciales-Juana Diaz road.
4. An assistant engineer directly in charge of survey and construction of the Bayamon, Comerio, La Plata (Aibonito), Barranquitas road system.
5. An assistant engineer directly in charge of survey of the Barros-Corozal road and location of various other insular roads.
6. An assistant engineer under the immediate direction of the assistant superintendent in charge of (*a*) survey and location of various roads under the $120,000 act, (*b*) survey of municipal roads.
7. A bridge inspector, directly in charge of (*a*) staking out bridge structures; (*b*) construction of masonry; (*c*) inspection of bridges.
8. Two draftsmen and one tracer, under the immediate direction of the chief draftsman.

As to the policy of road construction, a few words should be said.

Light and cheap construction, with low cost as an object, means heavy and costly maintenance. Under the present prosperous conditions of the island it is believed to be the better policy to spend more on construction so that maintenance be cheap and thus invert the savings thereof on the construction of more roads. Even if hard times come, it would then be easier to keep and maintain what we have. On the other hand, with a high cost of maintenance the results would be the abandoning of some routes with the ensuing loss. We are still trying to persuade those persons who will be immediately benefitted by the construction of new roads to aid the Department by loaning us oxcarts and peons, supplying stone, etc. For some months in the year there are numbers of oxcarts idle that could be advantageously employed in this way. Promises of help of this character have been made repeatedly, but when the department was ready to begin operations the promised assistance did not materialize. On only two roads did the neighboring farmers help us; these were the Abonito-Comerio sections and the Maunabo-Patillas road. The residents of Camuy, Hatillo, and Arecibo are anxious to have the carretera extended from Quebradillas to Arecibo, and have promised us valuable aid if we will undertake the work. We have consented to do so, and will begin construction just as soon as the promised aid is forthcoming. It has been my policy to give the preference in road construction to those towns that are without any means of communication with the interior or the coast. As the Quebradillas-Arecibo section has already communication by railroad, I had intended deferring the construction of the carretera till a later late. If, however, the residents

of that section are sufficiently anxious for the road as to help this department in the way they promise, I believe it wise to build the road.

Water concessions.—Under the present organization of the technical force, it will be possible to give proper attention to the investigations required to fully advise on applications for water concessions. It should be insisted upon, however, that all applications conform to the rules of the committee on franchises, and those that do not should be disregarded. The present instructions should be amplified, following the plan of the instructions formerly in force for the procedure for the granting of water concessions.

PUBLIC BUILDINGS.

Capitol.—Several acts were passed at the last session of the legislature providing for the erection of public buildings. The most important of these measures was an act to provide for the erection of an insular building, to be known as the capitol of Porto Rico. The building is to cost $300,000, and is to be located upon public land. The act provided for competitive plans, to be submitted by architects.

A prize of $5,000 is to be awarded to the architect whose plans are adopted for the building; a second and third prize of $2,000 and $1,500, respectively, to be given to the two architects whose designs are considered to rank next to the winning one.

A commission, consisting of the president of the executive council, the speaker of the house of delegates, the chief justice of the supreme court, and the commissioner of the interior, was appointed by the act to select a proper site and pass upon the plans that were submitted.

It is intended that the building shall accommodate the executive council, the legislative assembly, and the supreme court.

In the month of May, 1907, the committee selected a site to the east of the city proper, on an eminence overlooking both the harbor and the sea and at the main entrance to the city. This will give the new building a magnificent view over the harbor and surrounding country, and at the same time will render it visible to vessels approaching and entering the harbor.

The $300,000 appropriated under this act is to be expended at the rate of $150,000 each year for two years.

Mr. F. Montilla, assistant superintendent of public works, has been specially detailed for this work.

He has prepared for the consideration of the committee, after conscientious and careful study, a complete schedule of competition for the designs of the building and a general outline plan showing distribution of floor space to meet the needs required.

Penitentiary.—The sum of $120,000 was appropriated also at the last session of the legislature for the purpose of erecting a model penitentiary.

The building is to be erected in Puerta de Tierra on the outskirts of the city of San Juan, just north of the military road and west of the land now reserved for the marine hospital. This will replace the old "Presidio" on the Puntilla, which is to be transferred to the Navy, under the conditions agreed upon by the joint commission to define the boundaries of the naval reservation.

A prize of $2,000 will be given to the architect whose plans and designs are adopted. The plans are to be passed upon by a committee composed of the president of the executive council, the speaker of the house of delegates, the attorney-general, and the commissioner of the interior.

Appropriations of $3,000 were also made by the legislature to extend the jail at Arecibo, plans for which have been completed, and work will soon be begun.

The sum of $5,000 was appropriated to convert the old fort in the town of Isabel Segunda, in the island of Vieques, into a jail. The work is nearly completed and the jail will be ready for occupancy about November 1.

The legislature also passed a bill appropriating $5,000 for extending the government building known as the Intendencia building. This work has been finished. A second story has been erected on the single-storied western end of the building. It will be occupied by the recently created bureau of property and accounts.

Mayaguez reform school.—The title of the land offered by the city of Mayaguez has been approved and steps taken to proceed with the work. A public competition was advertised as provided in the law but no project being presented, the construction of the building was advertised on plans made by the department.

Five bids were received, and the contract awarded to the lowest bidder for the sum of $33,942.50.

The contract was approved on June 29, 1906, thus making available $20,000 for the year, and actual work at once begun.

The contract does not provide for the plumbing, water supply, and electric lights.

The total estimated cost of the building is $55,000, which includes a separate building for infirmary.

Government architect.—As many new public buildings are in course of construction and as it is intended to make certain necessary changes in some of the buildings now in service, I propose to ask at the next session of the legislature to create the office of government architect and to secure the services of a thoroughly qualified and competent man for the position at a salary of, say, $3,000 per year. It is strange, but true, that while we have in contemplation the erection of buildings of considerable magnitude and have the repair and maintenance of many valuable buildings in our charge this department is without the services of a duly qualified architect specially detailed for such work.

The department of education has under contemplation the construction of a number of schoolhouses. These will be erected under the supervision of this department, so that it will be seen that the services of such an employee are urgently needed.

Maintenance and repair of public buildings.—Under this division comes the yearly expenditure for supplying water to public buildings. Not a year passes without a deficiency appropriation being asked from the legislature to provide for the amount of water consumed. This is due principally to the water consumed by the insane asylum, penitentiary, jails, and charity schools. An employee of this department has made a special study of this matter and has reported that

the rate of consumption per capita compares favorably with similar institutions in the States. Nevertheless, it is felt that there is a waste of water, one of those buildings having used for a month the amount of 140 gallons per capita per day, where with proper control the consumption should be not more than 100 gallons. The department can not help itself in this matter, and it is hardly proper to make it responsible for the carelessness of employees over whom it has no control.

I believe that the legislature should allot to each institution an appropriation for water, and thus relieve the department of a responsibility it really can not control. The legislature appropriates only $10,000 annually for water for public buildings, which consume water at the rate of $1,500 per month.

Appropriations	$25,142.23
Of the above $10,000 was a deficiency appropriation and $142.23 was repaid by the United States internal-revenue collector for repairs to his office.	
Executive mansion	13,002.30
$3,000 being a deficiency appropriation and $2.30 being a refund of overcharged expense (coach hire).	
Second story to Intendencia building (no fiscal year)	5,000.00
Arecibo jail, quarters for jailer (no fiscal year)	3,000.00
Vieques jail, remodeling of old fort (no fiscal year)	5,000.00
Reform school (construction), not to exceed	20,000.00
Penitentiary (construction)	120,000.00
Water	14,200.00
$6,200 being a deficiency appropriation; $75 of the above was transferred for electric light.	
Electric light	8,000.00
$3,000 being a deficiency appropriation and an additional $75 having been transferred from the appropriation for water.	

The expenditures on maintenance and repair of public buildings during the year have been as follows:

Secretary's office	$106.63
Pabellon of San Juan	967.00
Allen St. No. 2	250.26
Allen St. No. 3	212.70
Allen St. No. 5	116.92
Intendencia building	2,531.53
Diputacion building	520.18
Insane asylum	4,637.42
Boys' Charity School	1,041.49
Girls' Charity School	1,430.10
Penitentiary (old)	1,869.79
San Francisco Barracks	3,409.50
Military bakery	24.94
Audiencia building	24.89
Tinglado (custom-house shed)	517.59
Blind asylum, Ponce	832.93
District court building, Arecibo	384.54
Military barracks, Mayaguez	668.43
Caguas building	4.25
Humacao building	514.00
Contingent expenses	5,077.14
Total	25,142.23

The above amounts were in most cases expended for general repairs. The Pabellon of San Juan was slightly remodeled, stairway, new floors, partitions and painting.

Intendencia building: New floors, partitions and painting.
Insane asylum: New floors, new plumbing, new doors and windows, new fixtures and painting.
Boys' Charity School and Girls' Charity School: New electric wiring; sewer and plumbing work.
Penitentiary: New addition to building; plumbing.
San Francisco Barracks: New addition for school rooms.
Tinglado: Addition for office of the captain of the port.
Blind asylum: Sewer.
Military Barracks, Mayaguez: Plumbing.
Contingent expenses: Include those items not chargeable to any one building and salaries of employees engaged in office and on general work.
Executive mansion: General repairs and maintenance work. Balance $461.91.
Second-story Intendencia building: Now has a balance of about $1,000, which should be expended in the building of a blue-printing room.
Arecibo jail: Plans ready, work to begin soon.
Vieques jail: Work now going on.
Reform school: Under contract, work now going on.
Penitentiary (new): Nothing yet done.
Water: Balance, $40.75.
Electric light: Balance, $26.70.

PUBLIC LANDS.

So little appears to be known of the origin of the public lands in Porto Rico that a short history of these properties will be appropriate here.

By virtue of a royal charter issued by King Charles the III of Spain, on January 14, 1778, the inhabitants of the island of Porto Rico were granted the ownership of all the lands that they occupied, and a board was appointed to distribute all public lands unoccupied at that time between those persons who would show that they had means to cultivate them.

This concession made to the inhabitants of the island was under the condition that they would maintain with insular funds the uniforms and equipment of the disciplined militia of the island, which condition was faithfully complied with.

The board in charge of the distribution of the public lands was appointed for the purpose of granting those lands which at the time of the promulgation of the charter remained vacant, and it worked for several years, making concessions for hundreds of thousands of cuerdas to many persons who applied for them at an average of 200 cuerdas per capita.

All these concessions were made under the condition that the total area granted should be under cultivation within a period of ten years, otherwise the land to revert to the state and be the subject of a new concession under similar conditions.

This plan did not work satisfactorily in most cases and many parcels of land went back to the state.

Subsequently on account of a royal order, the board was discontinued and a new board was created called "Junta Superior de Composicion y Venta de terrenos Realengos" or superior board for the sale of crown lands under agreement which was authorized to cede lands to any person who could prove that he was in possession of them and would solicit the sale under an agreement with the public treasury to obtain ownership.

The titles issued by this board were indisputable because the only condition established was to pay the assessed value of the land and

the cost of the survey. This method lasted until 1876, when through another royal order it was enacted that the title of property could only be gotten by public bidding to the highest bidder.

This was the method in vogue when the United States took control of the island; therefore the actual public lands of Porto Rico come almost all from concessions which have been canceled for noncompliance with conditions, and the balance from those which were never granted. For this reason we find in many parts of the island large areas of public lands forming one mass. Some portions of this land are held by squatters, and others by the adjoining property owners who have encroached upon them owing to lack of a proper survey.

The survey of public lands began this year under an appropriation of $15,000, made by the legislature, and it is hoped by this work much land now in the hands of private parties will be recovered. This is of the utmost importance, taking into consideration the tremendous increase of value in the property of the island and especially in the sugar districts.

As nearly as can be estimated with the incomplete information in possession of the bureau, there are approximately 80,000 acres of public lands.

The division of public lands consists at present of only a chief, who is a surveyor, and a draftsman. The time of these men to a very large extent is taken up with the investigation of matters referred to this department by other departments, notably the franchise committee and the attorney-general's office. With this inadequate force it has always been found impossible to make any survey of public lands.

There was an extra appropriation made by the legislature of 1906 of $5,000 for the survey of public lands and roads.

The following memorandum shows the lands surveyed and located during the fiscal year under this appropriation. The balance, amounting to $2,291.42, was spent on road surveys:

Name of the finca.	Location.	Insular property (number of cuerdas).	Private property (number of cuerdas).
Hato de Cangrejos Arriba, 4 lots	Carolina	346.77	
Hato de Cangrejos Arriba, 6 lots	do		1,208.50
Hato de Cangrejos Arriba, 2 lots, for conveyance to Don Fermín Martinez Villamil.	do	185.67	
Hato de Cangrejos Arriba, 3 fincas	San Juan and Carolina		871.67
1 finca to be sold to Mr. Albert Mehrhof according to law of March 8, 1906.	Salinas, Quebrada Yeguas.	75.17	
2 fincas	do		221.00
Triangulation for the survey of public lands	Loiza		
Surveys started	San Juan and Santurce		
A parcel of land at Culebra, bought by the insular government.	Culebra	2.91	
Fixing boundary line between municipal and insular property.	San Juan, districts of Puerta de Tierra and Carbonera.		

This makes approximately a total of 610 cuerdas of land of insular property and 2,301 cuerdas of private property.

One of the most important surveys undertaken by the bureau of public lands during the past year was that in reference to the adjustment of the boundaries of the naval reservation, by which the boundaries of the insular property and those of the naval property were

definitely determined by a joint commission appointed by the Secretary of War and the governor of Porto Rico.

The Hon. Frank Feuille, attorney-general for Poto Rico, was selected by the governor to act with Capt. Samuel C. Lemly, U. S. Navy, retired, the representative of the Navy Department, to settle certain disagreements which had arisen between the Navy Department and the insular government in reference to the boundaries of a certain tract of land reserved by the President of the United States, acting under the authority of an act of Congress of July 3, 1902. This adjustment was very necessary and is of the utmost importance to the island, as it settles definitely matters which have been for a long time in dispute.

By the settlement the Government acquired the land on both sides of the "Carretera central," or military road, at the entrance to the urban zone of the municipality of San Juan. This land is very useful for the extension of our system of public buildings, and part of it is to be appropriated for the erection of the new capitol bulding.

The Government also acquired the water front along the San Antonio channel, which will give to the port of San Juan greater facilities for the accommodation of its commerce.

By this allotment the island will be able to reclaim about 100 acres of swampy land along the channel and convert it into useful lands for docks, warehouses, etc.

The insular government transfers to the Navy Department about 12 acres of land in Puerta de Tierra and the Presidio, or penitentiary building, which is situated on the water front, immediately below the Palace. The land known as the "Puntilla" tract, on which is the present navy-yard, was already conceded to the Navy by a formal proclamation of the President, and the Presidio completes that tract of land.

The attorney-general gives a very clear account of the adjustment of these properties in his report to the governor this year.

By reference to the appended map the property acquired by the Government can be readily seen.

DIVISION OF HARBORS AND DOCKS.

The docking facilities in the harbor of San Juan are notoriously inadequate. At present there is only one pier, and that is owned by a private corporation, the New York and Porto Rico Steamship Company. It is confined exclusively to the use of vessels of that line.

The old quartermaster's dock, which is situated in the eastern end of the water front at the terminus of the American Railroad Company, is owned by the insular government and has been set aside for the use of steamships only.

The quartermaster's wharf is at present in somewhat dilapidated condition. The piles supporting the structure have not been repaired for some years and they are rapidly deteriorating, with the result that in the course of a few months the edifice will be unsafe for dockage.

The shed over the dock is also in a bad state and will have to be practically reconstructed.

As the American Railroad Company has its terminal at the pier, used formerly to receive storage and landing charges, and in consider-

ation thereof used to keep the dock in reasonably fair condition. A year ago this landing and storage charges were abolished, and as the department has no appropriation for the purpose of repairing the dock the structure is gradually deteriorating. I propose to bring this matter before the franchise committee and suggest that sufficient landing charges be allowed the American Railroad Company to enable them to keep the dock in repair.

Schooners and sailing vessels have to discharge in lighters or alongside the bulkhead, but owing to shallow water there is room for three schooners only on the water front. The quartermaster's dock is used principally by vessels of the Red D Line and the Insular Line and occasionally by tramp steamers.

The department has been put to considerable trouble during the past year by the discriminatory methods of the rival steamship companies in attempting to secure the dock. The present rule in the harbor is that the first vessel arriving shall have the use of the quartermaster's wharf if it is unoccupied. The Insular Line takes advantage of the fact that the Red D Line has a contract to carry the United States mail and is thus compelled to leave New York on certain specified days. It frequently arranges its own sailing days so that it will arrive in the harbor of San Juan just a few hours before the Red D vessels, thus obtaining the quartermaster's dock and compelling the Red D Line to discharge its mail, passengers, and cargo in lighters and small boats.

I believe that in the near future it will be necessary to make some regulation providing for the use of the wharf by the two lines on alternate weeks. Owing to the lack of docking facilities, the situation in the harbor is at present almost intolerable, and for the next few months the situation will be aggravated, as a new pier, to be known as "Pier No. 2," has been contracted for by the Insular Dock Company and a large space on the bulkhead will be occupied by the building operations of this structure. It is probable, though, that with the addition of the new pier our troubles in the harbor will be considerably lightened next year.

The new pier is to be constructed 150 feet to the eastward of the present pier No. 1, belonging to and operated by the New York and Porto Rico Steamship Company. It is to be approximately the same size as the pier of the New York and Porto Rico Steamship Company, and will not be controlled by any one line. Even with the additional pier, however, the docking facilities will not be adequate for the rapidly increasing commerce.

In view of the tremendous increase in the commerce of the island and in order to provide sufficient docking facilities to accommodate it, a special session of the legislature was called by Governor Winthrop in 1906, and a bill was introduced appropriating $200,000 to construct a large government pier. The bill passed the executive council unanimously, but failed to pass in the house of delegates. On February 7, 1907, I prepared and introduced to the legislature a bill appropriating $100,000 to build a permanent wharf parallel to the present bulkhead and extending 60 feet into the harbor to deep water. This bulkhead could have been lengthened from year to year as the necessities of commerce demanded. The bill passed the executive

council unanimously and was referred to the house of delegates several weeks before the close of the session, but failed to pass the house.

Although the commercial bodies of San Juan have been clamoring for the betterment of the conditions of the water front, it is a remarkable fact that not a single deputation or, so far as I can learn, a single individual representing either of the mercantile bodies appeared in support of this bill. If either the board of trade or the chamber of commerce had taken sufficient interest in the matter to indorse and support this bill, I believe it would have passed the lower house with a substantial majority.

Landing stages.—In March, 1906, I had secured an appropriation of $25,000 for the construction and repair of the docks at San Juan, Ponce, and Mayaguez. When the $100,000-wharf bill failed to pass at the last session I had an allotment of $13,000 made from the balance of this appropriation for the purpose of constructing two landing stages between the quartermaster's dock and pier No. 1. The water at the point selected for the construction of the landing stages is very shallow, and the present bulkhead at that point can not be utilized without landing stages or similar structures. These stages are now under construction and will be finished about the end of December. While the landing stages will help conditions somewhat there is still a great necessity for a public pier and I propose at the next session of the legislature to again introduce a bill providing for the extension of the water front by means of bulkheads and hope that the mercantile bodies in San Juan will cooperate with us to obtain that end.

Mayaguez pier.—The legislature in its last session enacted a law turning over to the city of Mayaguez the old iron pier which came down to the insular government from the Spanish times.

The commissioner of the interior was authorized to call for bids to repair and maintain this structure in the interest of the city of Mayaguez or to build the pier by administration and turn the structure over to the city upon payment of actual cost of repairing the same. Bids have already been called for under the terms of this act. The bureau of public works acting under my instructions has made an examination of the pier and reported that it will cost approximately $36,500 to put the structure in serviceable condition.

Cataño pier.—A small passenger pier at Cataño which had become unserviceable, owing to the action of the elements, was repaired and practically reconstructed by the department of public works, at a cost of $413.45.

Ponce pier.—The old wooden pier in Ponce used by the United States Army in landing its troops had become useless. The department of public works, however, has prectically reconstructed the center part of the pier for a width of 4.5 meters. Piles were driven and new flooring placed at a cost of $1,136.39.

Statement of harbor fees collected in the ports of San Juan, Ponce, and Mayaguez during the fiscal year ending June 30, 1907.

Date.	San Juan.	Ponce.	Mayaguez.	Total.
1906.				
July	$2,365.08	$296.14	$242.78	$2,904.00
August	1,952.53	263.35	155.80	2,371.68
September	2,201.55	452.49	229.58	2,883.62
October	1,335.19	475.50	197.61	2,008.30
November	1,686.17	332.32	355.42	2,373.91
December	1,196.15	352.52	278.42	1,827.09
1907.				
January	2,433.19	421.51	286.55	3,141.25
February	2,227.05	338.94	333.90	2,899.89
March	2,324.46	326.78	306.51	2,957.75
April	2,081.72	596.55	231.74	2,910.01
May	3,312.29	457.24	308.43	4,077.96
June	2,168.34	569.09	329.42	3,066.85
Total	25,283.72	4,882.43	3,256.16	33,422.31

Total collected during the year ending June 30, 1907	$33,422.31
Total collected during the year ending June 30, 1906	27,225.96
Increase	6,196.35

NOTE.—In the report are not included the small coastwise boats, lighters, and other small craft.

Number, character, and tonnage of vessels entering San Juan, Ponce, and Mayaguez during the year ending June 30, 1907.

	San Juan.		Ponce.		Mayaguez.		Total.	
	Steam.	Sail.	Steam.	Sail.	Steam.	Sail.	Steam.	Sail.
American:								
Vessels	239	72	140	33	112	8	491	113
Tonnage	758,446	53,771	437,589	23,330	410,082	4,517	1,606,117	81,618
Foreign:								
Vessels	131	18	123	39	69	17	323	74
Tonnage	419,637	3,210	329,095	6,069	149,043	2,216	897,775	11,495
American war vessels	27		6		5		38	
Foreign war vessels	4						4	
Other vessels	17		2		1		20	

BUREAU OF INSULAR TELEGRAPH.

The operation of the insular telegraph for the year ending June 30, 1907, has been most gratifying in its results. The cash receipts have been the highest recorded. The volume of business handled has greatly exceeded that of any previous year. Operating expenses were reduced considerably. Rigorous economy consistent with efficiency has been the policy of the bureau, and altogether the year has been one of successful achievement.

On July 1, 1906, there were in operation on the island 46 telegraph offices.

At the end of the fiscal year we had in operation 128 stations from which telegraph messages could be received and sent either directly or by means of telephone. Seventeen of these offices were constructed in the smaller towns of the island from the appropriation of $15,000 for the extension of the telegraph system by means of telephone lines. Offices in six other towns were connected by a traffic arrangement with the South Porto Rico Telephone Company. By the same arrangement we gave telegraphic and telephonic communication to 57

centrals and plantations in the south side of the island. It is hoped that a similar arrangement can be made with the telephone company operating on the north side of the island whereby we can give the benefit of a direct telegraph service to large properties and industries on the northern coast.

At six stations we replaced the telegraph instrument with a telephone for the purpose of economy.

We show a net gain of 25 offices in the year, 57 haciendas connected, 216 kilometers of new line constructed and 340 kilometers of old line reconstructed.

An idea as to the volume of business handled may be had from the following table. Comparison with previous year is also made.

	Paid messages.	Free messages.	Total.
Fiscal year 1905-6	182,802	26,008	$208,810
Fiscal year 1906-7	201,887	14,602	216,489

SUMMARY.

Increase in number of paid telegrams	29,085
Decrease in number of free telegrams	11,401
Increase in total number handled	7,679

The cash earnings for the first eight months of the fiscal year averaged about $1,000 per month.

After a comprehensive study of the telegraph business it was decided to make a radical departure by cutting our commercial rate from 25 cents for ten words and 2 cents for each additional word to 15 cents for ten words and 1 cent for each additional word. Press rate from 10 cents for ten words and 1 cent for each additional word was cut to 10 cents for ten words and 1 cent for each additional group of three additional words or fraction thereof. This reduction went into effect on April 15, in the dullest season of the year as regards the telegraph business, and the net result has been to increase the volume of business handled by 35 per cent, our net cash receipts being reduced by only 15 per cent. It is thought that on this basis we will manage to pay our yearly running expenses. It is confidently expected, however, that the volume of business handled will continue to show an increase until it has at least doubled that handled under the old basis of rates. The general public, business men, etc., express themselves as being greatly satisfied with this reduction in our rates, and their appreciation may be judged by the fact that the volume of business handled has increased 35 per cent during the few months the reduction has been in effect. The use of the telegraph is now placed within the reach of all.

We closed the fiscal year with net cash earnings of $4,932.22. With the policy adopted in previous administrations of computing the cash value on the free government messages the earnings should have been increased to $11,991.24.

This is the first time in the history of the bureau that it has closed the year without a deficit.

For purposes of comparison I append a summary of the financial statement for the last three years:

	Appropriation.	Expenditure.	Cash receipts.	Deficits.	Earnings.
1904-5	$58,800.00	$57,569.57	$35,855.79	$21,713.78	.....
1905-6	62,720.00	59,634.50	50,341.24	9,293.34	.....
1906-7	64,900.00	52,750.41	57,682.63	.....	$4,932.22

By an act of the legislature passed during the session of 1907 the sum of $25,000 was appropriated to "extend the insular telegraph system by means of telephone lines."

The act provided:

(1) For a long-distance line between the towns of San Juan and Ponce;

(2) The establishment of local telephone exchanges in towns of the island not covered by existing telephone franchises, and

(3) To connect towns, haciendas, factories, dwellings, and other places with the lines of the insular telegraph system.

We have already under construction a long-distance copper telephone line between San Juan and Ponce, and propose to connect this line with local exchanges to be established in the intervening towns of Caguas, Cayey, and Aibonito. We also propose to connect the various tobacco factories and sugar centrals with the line, thus enabling the large industrial corporations along the "carretera central," or military road, to have both telegraphic and telephonic communication with the city of San Juan. The benefits of this project to the merchants of the island are obvious.

We have already in Caguas more than 100 subscribers to the exchange to be established in that town, and the prospects in Cayey and Aibonito are promising.

A large income from this system is practically assured, and the funds so received will be devoted to increasing the salaries of the operators and the betterment of the line.

Printed lists of all telegraph and telephone offices have been placed in the hotels of the island, and a call system established whereby messengers can be furnished at once. We have also made arrangements to receive and send telegrams from trains of the American Railroad Company, the conductor of the train acting as our agent.

At the last session of the legislature I had an inventory taken of all property pertaining to the bureau, which show that the value of fixtures, including wire, line material, instruments, battery, office equipment, and the new telephone line in construction, to be $66,686.64.

Mr. L. M. McGuigan resigned his position as superintendent of the insular telegraph on December 15, 1906, and on that date I appointed assistant superintendent, Mr. J. J. Dore, to succeed him.

The present satisfactory state of the bureau is due largely to the energy and ability of Superintendent Dore.

As the insular telegraph and telephone system is one of the most important assets of the people of Porto Rico, and as it has given a satisfactory and efficient service, I would strongly recommend that the insular government grant no more telephone franchises to private

companies, as by so doing they would tend to depreciate the value of the insular system, which is competent to handle all the telephone business of the island.

INSULAR TELEGRAPH AND TELEPHONE OFFICES IN THE SERVICE.

Adjuntas,
Aguada,
Aguadilla,
Aguas Buenas,
Aguirre,
Aibonito,
Añasco,
Arecibo,
Arroyo,
Barceloneta,
Barranquitas,
Barros,
Bayamon,
Cabo Rojo,
Caguas,
Camuy,
Canovanas,
Carolina,
Cayey,
Ceiba,
Ciales,
Coamo,
Comerio (pueblo),
Comerio (salto),
Corozal,
Fajardo,
Fortaleza (San Juan),
Guayama,
Guayanilla,
Gurabo,
Hormigueros,
Humacao,
Isabela,
Juana Diaz,
Juncos,
Lares,
Las Marias,
Las Palmas Hotel,
Manati,
Mayaguez,
Maunabo,
Moca,
Muelle (San Juan),
Naguabo,
Patillas,
Peñuelas,
Playa Mayaguez,
Playa Ponce,
Ponce,
Quebradillas,
Rio Grande,
Rio Piedras,
Sabana Grande,
Salinas,
San German,
San Juan,
San Lorenzo,
San Sebastian,
Santa Isabel,
Santurce,
Toa Alta,
Utuado,
Vega Baja,
Vieques,
Yabucoa,
Yauco.

SUGAR CANE PLANTATIONS AND SUGAR FACTORIES CONNECTED WITH THE TELEGRAPH OFFICE AT PONCE.

Fortuna,
Estrella,
Barrancas,
Luisiana,
Potala,
Boca Chica,
Ana Maria,
Cristina,
Caño Verde,
Reparada,
Santa Fidela,
Serrano,
Restaurada,
Angola,
Vista Alegre,
Amelia.

CONNECTED WITH THE TELEGRAPH OFFICE AT SANTA ISABEL.

Florida,
Santa Isabel,
Ojo,
Descalabrado,
Canovaro,
Carmen,
Alomar,
Paso Seco,
Abdulia,
Destino,
Barrio Velasquez,
Hess & Buckley.

CONNECTED WITH THE TELEGRAPH OFFICES AT ARROYO AND GUAYAMA.

Tuna,
Esperanza,
Fernando Colmiando,
Amora,
Cuatro Calles,
Reunion,
Machete,
Josefa.

CONNECTED WITH THE TELEGRAPH OFFICE AT YAUCO.

Lluveras,
Vivona,
Totti,
Igualdad,
Carmen,
Limon,
Guanica Central,
Florida,
Franceschi,
Mariana,
Monserrate,
Santa Rita,
Amil,
Maria Antonia.

CONNECTED WITH THE TELEGRAPH OFFICE AT GUAYANILLA.

Phillip,
Lluveras,
Rufino,
Playa Guayanilla.

CONNECTED WITH THE TELEGRAPH OFFICE AT COAMO.

Clotilde Santiago,
Caratini,
Emanuelli,
Los Baños.

Amount of monthly receipts, expenditures, cash earnings, cash deficits, value of government telegrams transmitted free (computed at full rate), earnings, deficits.

Fiscal year 1906-7.	Cash receipts.	Expenditures.		Cash earnings.	Cash deficits.	Value government messages	Earnings.	Deficits.
		Salaries.	Miscellaneous.					
July	$4,485.08	$3,486.32	$348.00	$650.76	.....	$476.97	$1,127.73	.....
August	4,467.36	3,439.33	577.50	450.53	.....	639.97	1,090.50	.....
September	4,375.29	3,440.68	532.75	401.86	.....	462.59	864.45	.....
October	5,086.04	3,518.32	326.75	1,240.97	.....	595.49	1,836.46	.....
November	5,570.59	3,468.33	471.36	1,630.90	.....	742.42	2,373.32	.....
December	5,132.69	3,448.52	577.68	1,106.49	.....	469.06	1,575.55	.....
January	5,614.26	3,383.40	708.31	1,522.55	.....	440.31	1,962.86	.....
February	5,060.57	3,380.31	1,115.19	565.07	.....	402.37	967.44	.....
March	5,643.56	3,496.00	2,491.58	.....	$344.02	426.89	82.87	.....
April	4,549.53	3,412.54	1,677.59	.....	540.60	624.69	84.09	.....
May	3,986.01	3,377.66	1,241.49	.....	633.14	356.07	.....	$277.07
June	3,711.65	3,368.34	1,462.46	.....	1,119.15	422.19	.....	696.96
Total	57,682.63	41,219.75	11,530.66	7,569.13	2,636.91	6,059.02	11,965.27	974.03

SUMMARY.

Cash receipts	$57,682.63
Expenditures	52,750.41
Net cash earnings	4,932.22
Free government telegrams	6,059.02
Earnings	10,991.24

BUREAU OF ARCHIVES.

During the year the bureau of archives continued its work of cataloguing and indexing government papers. With the inadequately small appropriation made for this year but very little work could be done.

At the last session of the legislature this bureau was abolished, as it was intended to divide the papers among the various offices of the government to which they belonged. Consequently, since the first of the fiscal year the employees of the bureau have been arranging these papers for their distribution.

The office of the secretary is to take all papers relating to municipal affairs and also all the "expedientes" that do not relate particularly to the department of the interior or the department of justice. All papers relating to the latter department will be turned over to the attorney-general for file in his department. The archives of public works and public lands will be retained in this department and will be put in charge of the librarian. In this way it is hoped that the vast accumulation of documents in the archives will be classified within the shortest possible time.

SCHEME FOR THE IRRIGATION OF THE SOUTH COAST OF THE ISLAND.

On account of the terrible drought in the southern coast of the island during the past year, owing to which sugar planters estimate that they will lose about 40 per cent of their crop, the people of the south coast sought relief at the hands of the legislature.

A bill was introduced and passed appropriating $4,000 for the study of methods of irrigating the plains of Arroyo, Guayama, and Salinas. We had no doubt that some of the surplus water that now

finds its way into the sea on the north coast could be diverted near its source and made to flow over the arid and sun-baked cane lands on the southern slopes.

In order that we might have the highest possible expert advice on this subject, it was thought wise by the administration to request the Federal Government to detail at our expense an expert from the Reclamation Service in Washington, in order that he might study and report upon the best and most economical means of irrigation.

The governor of Porto Rico took the matter up with the Federal authorities, with the result that Mr. B. M. Hall, supervising engineer of the United States Reclamation Service, was detailed to undertake the investigation. He arrived in Porto Rico early in June and at once proceeded to the south coast to make a study of the situation.

In a short preliminary report Mr. Hall declares the scheme to irrigate the southern coast lands as entirely feasible. He made preliminary surveys on the south side of the island and found a very favorable site on the La Plata River at Carite for a dam which could retain sufficient water to irrigate properly the vast sugar lands on the plains of Guayama. If this site is adopted Mr. Hall reports that it will be necessary to tunnel through the ridge in order to carry the waters to their destination. He found also a satisfactory site for a dam on the Patillas River.

Mr. Hall reported that further surveys would very probably locate other advantageous sites, and that from his preliminary survey he thought that the irrigation of the south coast was not only feasible, but could be carried out with comparative economy. He recommended that a detailed topographical survey should be made and that stream gaging stations should be established on the various rivers to determine the economic questions involved. These questions depend on the flood water flow of the stream and the storage capacity of the proposed reservoir. He recommended, further, that gaging stations should be immediately established on the streams between Salinas and Ponce to obtain data for possible irrigation investigations in the future covering the districts between Salinas and Ponce.

The preliminary report is so encouraging that I would strongly urge the advisability of the legislature taking this matter up at its next session and providing for sufficient funds to complete the investigations and surveys, and, if possible, to commence the work, which will benefit not only the southern coast, but the whole island of Porto Rico.

AUTOMOBILES.

At the session of the legislature just passed the license fees for automobiles in Porto Rico were reduced considerably. The fee for automobiles for private use was reduced from $17.50 to $5. For vehicles used as public carriers the fee was placed at $10, and for large traction engines, propelled by motive power, the fee was set at $100. The high tax on the engines is due to the damage these vehicles cause to the macadamized roads.

At the end of the fiscal year 99 licenses had been issued and 3 had been taken up. Thus there are 96 motor propelled vehicles on the island to-day.

A large number of automobiles for private use have been ordered from the United States and are now on their way to the island.

Several automobile manufacturers have established agencies in San Juan. Owing to the magnificent roads in the island there is an incerasing demand for automobiles, and the industry will most likely be a profitable one.

To tourists and others who bring automobiles to the island for a short time only, we issue temporary licenses at a very small cost.

So far we have not experienced any of the bad results from the use of automobiles on the macadamized roads that it is said are sometimes found in the United States.

PERSONNEL.

Considering that the department of the interior has the expenditure of about $2,000,000 for various public improvements it has been found necessary to increase largely the force both technical and clerical.

I secured the consent of the executive council to establish an auxiliary force to be paid from the funds available of the million dollar bond act.

The work of all the bureaus in the department is being put upon a systematic basis and every step is being taken to economize as far as possible.

Mr. Henry A. Harris, assistant commissioner, has performed the duties of his office with unusual ability.

It is unnecessary to praise Mr. J. J. Jimenez, superintendent of public works, as the vast amount of work which his department is handing so ably under his management makes any remarks that I might offer superfluous.

Mr. J. J. Dore, in charge of the bureau of insular telegraph, has done wonders with that division as the showing made by the insular telegraph for the past year and set forth in this report will prove.

Mr. F. Gutierrez, in charge of the bureau of archives; and Mr. George W. Jones, together with his chief clerk, Mr. John H. Ince, deserve special mention on account of the able manner with which they fulfilled their duties.

The entire department force has worked faithfully and well for the good of the service and I take this opportunity of thanking them for their able and willing cooperation.

Most respectfully,

LAURENCE H. GRAHAME,
Commissioner of the Interior.

The GOVERNOR OF PORTO RICO.

EXHIBIT —.

REPORT OF THE DIRECTOR OF HEALTH, CHARITIES AND CORRECTION.

OFFICE OF THE DIRECTOR OF
HEALTH, CHARITIES AND CORRECTION,
San Juan, P. R., July 15, 1907.

SIR: I have the honor to forward herewith the reports submitted to me by the director of health and charities, the supervisor of prisons, and the assistant director who has direct charge of the charitable institutions.

As the offices of the supervisor of health and the supervisor of charities were consolidated on the budget for the current year without any special duties having been assigned to the assistant director, I considered it wise to encharge him with the control of the charitable institutions with a view of diminishing the work of the director of health and charities, and the results of this measure are beginning to correspond with my desire to normalize the service.

During the time that the department has been under my control all the bureaus have discharged their functions normally, as they were wont to do. Certain innovations in our budget will afford improvements which will be appreciated during the coming year.

CHARITIES.

The insane asylum has had important reforms introduced in the building by employing the amount appropriated for that purpose, and not only will the condition of the present inmates be improved but room will be made for the admission of a greater number, the necessity for this measure being evinced by the very many applications which are awaiting a turn.

A new laundry has been installed at the leper colony, as also an apparatus for disinfecting, which the needs of the institution rendered imperative, and other reforms are contemplated with a view of improving the sad condition of the inmates.

No innovation has had to be introduced at the Blind Asylum and Girls' Charity School, and the service in these two institutions has followed its usual course.

The Boys' Charity School experienced a period of disorganization during the closing months of the last fiscal year, due to the temporary appointment of acting superintendents, and great efforts have been necessary to again establish order and discipline in the school. These are, however, being obtained, and within a short period the institution will give satisfactory results proportionate to its limited resources. The allotment of an allowance by the legislature for material and industrial training constitutes an element of progress for the

establishment, and it is to be regretted that allowance was not made at the same time for the salaries of industrial teachers, as those now employed in the existing workshops are not sufficient to attend to the new service.

Special attention must be paid to the matter of funds. The Girls' Charity School has an appropriation to cover the subsistence of 200 inmates, at a daily per capita rate of 12 cents, and to cover the cost of clothing, school books, equipment, medicines, repairs, and other purposes, $2,500. When this latter is distributed among 200 girls the annual average of each is $12.50, which is clearly insufficient for the purpose, and this department is consequently constrained to admit only 150 inmates instead of 200, so as to be able to attend, though poorly, to their expenses.

A similar estimate can be made at the Boys' Charity School. Although the subsistence for 300 boys has been estimated for, only $5,000 has been appropriated to cover all the expenses of the institution, and this sum gives an average of $16 per annum for each boy, which is insufficient to supply him with clothes and boots, and, in order to avoid difficulty, this office has been obliged to reduce the number of inmates to about 250.

HEALTH.

I have no suggestion whatever to make concerning this branch after submitting the report of the director of this bureau, for in it he sets forth the lamentable insanitary condition of the island and suggests the means of improving it. The action of the legislature, in creating on the budget appropriations to cover the salaries of three new food inspectors, an additional veterinary inspector and plumbing inspector, initiates a reform well worthy of praise. This may also be said concerning the law for the prevention of the spread of contagious diseases among animals, for this measure will redound to the incalculable benefit of the island.

CORRECTION.

Neither has this office to add anything to the report covering this branch of the service which has been submitted by the supervisor of prisons, whose minutely detailed work sets forth the condition of the penal institutions and affords statistics that enable a study of the criminality in the island.

The inauguration at Mayaguez of the reform school for youthful delinquents, which has been estimated for on the present budget, will be an innovation during the present year. Suitable preparations are being made for its installation, and there is no doubt that such a provident and moralizing institution must necessarily give results that will perpetuate the memory of its authors.

Respectfully submitted.

FRANCO. DE P. ACUÑA,
Director of Health, Charities and Correction.

Hon. REGIS H. POST,
Governor of Porto Rico, San Juan, P. R.

REPORT OF THE ASSISTANT DIRECTOR OF HEALTH, CHARITIES AND CORRECTION.

OFFICE OF THE DIRECTOR OF
HEALTH, CHARITIES AND CORRECTION,
San Juan, P. R., July 15, 1907.

SIR: In compliance with the provisions of law, I have the honor to submit to your consideration the present annual report covering the work done, modifications introduced, changes in personnel, recommendations and statistical details of the entire administration of the charitable institutions now under my control and inspection, for the fiscal year 1906–7.

The short time that I have been at the head of this department of charities (a period of less than fifteen days) does not permit me to speak from personal experience, hence I confine myself to extract and report on the most important points contained in the report of each separate institution, and add such remarks and express such opinions as I consider suitable and resulting from the study I have made of the aforementioned reports.

INSANE ASYLUM.

The progress made and the perfection attained in this asylum are notable, not only with respect to the hygiene in the several dormitories and other apartments, but also, as a natural sequence of this, in the rational treatment of the patients.

The honorable the governor, the house of delegates, and the executive council, appreciating the importance of an establishment of this nature and the necessity of constantly increasing its efficiency until a brilliant standard, compatible with the resources of the treasury and in accordance with modern improvements in the treatment of mental disorders, is attained, and, as a result of the visits paid to the asylum by committees from both legislative bodies, a special appropriation of $5,000 was approved on the budget for the fiscal year 1906–7, by the legislative assembly, to cover the expenses of repairs and the construction of new works. The old insanitary cells were substituted by others more in conformity with modern progress in the science of alienism and hygiene, the pay patients, or boarders, have been more comfortably lodged, and now have an ample and well-ventilated dining room and separate apartments, which are clean and well aired.

The courtyards and floors have been greatly improved, the infirmary transformed, and the establishment in general has been placed on such a footing as to have little to envy in similar institutions in the United States and in foreign countries.

The death rate compared with that of the preceding year has decreased 6 per cent and the cures have increased 21 per cent, according to the statistics furnished by the superintendent of the asylum.

Governor Winthrop gave much of his attention to this institution, and the greater number of improvements introduced there are due to his decided support. Neither does Governor Post dissemble the interest he feels in the ever progressing asylum, and, thanks to the powerful initiative taken by him, within a short time all the dangerous lunatics disseminated throughout the island, and those who are susceptible of cure, will be admitted to the asylum, and the inexplicable custom of lunatics having to await a turn for admission will forever disappear.

The legislative assembly in its last session, from January to March of the current year, passed a law on insanity which has now regulated the proceedings for the admission of lunatics to the asylum.

The principal statistics relative to the movement of patients in the institution during the fiscal year ending June 30, 1907, are as follows:

	Males.	Females.
Admitted	80	73
Discharged	49	36
Died	32	23

Total number of patients remaining in the institution on June 30, 1907, 256; males 116, females 140.

The recommendations that I have the honor to make concerning this asylum are, that the appropriations for material and salaries be increased in proportion to the additional number of admissions. The number of inmates having been almost trebled, one alienist is insufficient to attend to their mental and intercurrent ailments, having furthermore to discharge the duties inherent to the office of superintendent. I therefore consider it my duty to recommend, should it meet with your approval, the appointment of an additional physician, to be designated as assistant alienist.

The lack of painting to the front and other portions of the exterior of the asylum, as well as to the iron railing, is a defect that greatly detracts from the appearance of the establishment and is detrimental to the preservation of the building.

BLIND ASYLUM AT PONCE.

The benefits derived from this charitable and useful institution have continued to be appreciated, due to the movement taking place during the fiscal year ending June 30 last. The proportion of 89 per cent of cured renders more evident the benefits that this asylum will afford to the community if its wards are enlarged and its appropriation increased.

The necessity of enlarging the wards is all the more felt on account of the difficulties experienced in the treatment of patients, above all, those suffering from cataract, who have to be prepared for operation; also the extremely anæmic condition in which they enter the establishment must be treated and the inevitable delay ensuing, due to the limited number of beds (14 only) for those operated on, often leads patients to request their discharge before being operated on.

From the report of the physician in charge, who is a specialist in this branch, we gather the following information:

Admissions up to June 30, 1907	231
Discharges	164
Remaining in the institution	67

Of the latter 45 were males and 22 females. These last are classified as follows:

Temporary inmates	36
Permanent inmates	31

Of the 164 patients discharged during the year 14 would not permit themselves to be operated on, 13 were incurable cases, there were 4 deaths, 10 patients whose condition was improved, and 76 were cured.

With respect to the diagnoses of cases of visual disorders, the following proportions are rendered:

	Per cent.
Glaucoma and glaucomatous cataract	24
Pupillary atrophy	20
Atrophy of the eyes produced by purulent conjunctivitis	18

With respect to recommendations, we would suggest the construction of two additional wards, one exclusively for operated patients, and a pavilion for the use of the manager of the asylum.

I likewise consider it my duty to recommend the adoption of governmental measures, whereby many sufferers from eye troubles now dispersed throughout the island may be placed in the asylum. Many of these lack means to make the necessary preparation for transportation to the institution, and others are not even aware of the existence of this beneficent establishment, where many might obtain recovery and others relief from such a lamentable affliction.

LEPER COLONY.

Very few improvements have been introduced in this establishment—where unfortunate sufferers from this terrible disease are confined and segregated from the rest of mankind on Cabras Island. Only one reform has been made in the institution, and this is the installation of a disinfecting ward, the chief feature of which is an autoclave generator, which will be most useful in improving the hygienic condition of the patients. Greater attention should be paid to this colony with a view to its improvement and conversion into the most agreeable abode possible for the unfortunate inmates who are forcibly confined there.

The repair of the landing place, which is in a very bad and dangerous condition, is an important and urgent necessity, as is also that of the roofs, lodges, and windows, as they afford no security against inclement weather, which is often experienced in that island. The entire painting of the buildings, to preserve them from speedy destruction, the installation of water closets in the female department, and gutters from the drainage are all necessary.

The installation of separate baths for the employees seems to me a just and advisable measure. Folding screens for the separation of the sick, and clothes-presses or wardrobes for keeping the clothing of the patients, who are now obliged to keep their effects in trunks, are furniture with which the establishment must be supplied.

I would invite your attention, with the request that you likewise draw that of the legislative assembly, to the necessity of increasing the appropriation for the colony, as the present allotment is small and it will be a meritorious act of charity to seek to surround these unfortunate sufferers with every possible comfort in their terrible existence of suffering and isolation.

The number of nurses should be increased and the colony furnished with a benzine launch, to provide rapid, comfortable, and safe communication between the city and the island. The boat now in use is in a very unseaworthy condition and is a source of constant peril to the employees who daily risk their lives in it. When the benzine launch is obtained this boat can be repaired and will serve to convey supplies destined for the use of the colony.

By excessive economy the sum of $9.02 has been saved on the allotment for "Clothing, bedding, etc.," which, added to that of $655.39 economized on the assignment for "Subsistence" and $336.67, a saving on the appropriation for salaries accruing chiefly from the position of watchman, which was left vacant for eleven months, make a total economy of $1,001.08, which amount has not been expended for urgently needed improvements for the lack of a transfer, which is most justifiable in the present instance.

The number of patients in the colony on June 30, 1907, was 25—males 18 and females 7. During the year 4 patients were admitted, 3 males and 1 female; 1 was discharged and 1 died, both of the latter being males. There are at present 3 cases under observation.

GIRLS' CHARITY SCHOOL AT SANTURCE.

This institution continues to be well administered, perfect order reigning throughout the establishment, and fulfils its mission, but not to the extent that could be expected from the sacrifices made by the country for the support of an asylum from which the pupils should depart better prepared to enter upon life's struggle. Proper administration and a select and faithful force are of little avail if the appropriations for the support of the establishment are not in proportion to the needs of the inmates. Hence the institution is incomplete and deficient.

As an example of how much could be expected from an establishment of this class from the standpoint of industrial and domestic training we shall state that from the proceeds of the handicraft of the inmates, such as embroidery, needlework, and the weaving and manufacture of native straw fabrics, etc., which were sold by the school, a respectable sum was turned into the insular treasury. If this fund accruing from the labors of the inmates were expended in the purchase of fresh material and in perfecting such training and the introduction of new industries, the practical results of the work would be quickly appreciated.

There is no cookery or confectionery class at the asylum, and instruction of this nature is very wisely recommended by the superintendent in her report. I consider this a very necessary, useful, and urgent addition.

The transfer of the washing machines from the Boys' Charity School, where they were not used, to this institution will complete the present laundry outfit for the instruction of the girls in this branch.

Some repairs to the building, both within and without, carpentry and masonry work, as also the general painting of the structure, have been recommended to the bureau of public works, and they constitute a necessity for the cleanliness, good appearance, and preservation of the edifice.

Both at the girls' and boys' schools great deficiency in the nourishment given is to be observed, and improvement should be provided for in preparing the coming budget. The per capita of 12 cents for the daily ration is too little, the increase in the price of articles of prime necessity in the local market being

taken into consideration, and the allowance should be increased to 15 or 16 cents per diem for each inmate.

In like manner the appropriation for clothing, books, material, medicines, utensils, repairs, and other various necessaries is by far too small, to such an extent that only 150 girls, instead of the 200 estimated for and fixed by law, can be maintained. Furthermore, each of these subheads should be separately estimated for and then the smallness and insufficiency of the amounts now allotted for the purchase of clothing and other equipment would be realized. The girls sew their own clothing and their bedding in the sewing department attached to the institution, which affords no insignificant saving and advantage to the service.

During the year 1906–7 the admissions were 38, the discharges 58; there were 2 deaths, and the total number of inmates on June 30, last, was 146. The number of employees attached to the establishment is 27.

The average number of inmates per month has been 151.

The expenditure during the fiscal year ending June 30, 1907, has been as follows:

Expenditure for subsistence for inmates and personnel	$7,344.68
Salaries	7,881.98
Clothing, equipment, laundry, medicines, etc	2,819.80
Total	18,046.26
Total per capita expense for inmates	119.51
Average annual per capita for subsistence	41.26
Average annual per capita for clothing, equipment, etc	18.67

BOYS' CHARITY SCHOOL.

No improvement has been made in this institution during the past year and deficiencies are to be noted in every branch of the establishment. The care of the inmates has been hampered by the strict economy which it was necessary to enforce, due to the meagerness of the appropriations for subsistence and incidentals. The allotment of $5,000 for clothing, bedding, books, fuel, seed, medicines, dentistry, laundry, bakery, etc., to cover the needs of 300 inmates is certainly a very limited sum, and in spite of the fact that a transfer of $3,000 was granted by the governor at the end of the year the inmates were lacking in clothing, bedding, boots, and even the necessary and indispensable outfit for the dining room, dormitories, and class rooms. The maintenance of these poor children with the fixed allowance of 12 cents per diem each is far from being sufficient, much less so, indeed, if, as we have already remarked in considering the subject, when dealing with the Girls' Charity School, the high price of articles of prime necessity is taken into account. It is very important for the proper management of this institution that the appropriation for this service be suitably increased when the legislature approves the coming budget.

The classes in this asylum have not only lacked appropriate material, but even that which is indispensable to the service. The workshops have operated badly, exception being made of the tailor shop which, aided by a few seamstresses, supplies the inmates with clothing and bedding.

The industrial training of the inmates, which we consider to be the principal object of the institution, as remarked regarding the inmates of the Girl's Charity School, has been very much neglected. To shelter, feed, and clothe destitute children who for one cause or another may be admitted to the asylums should not constitute the principal object of the charitable institutions; another and nobler aim is expected of these institutions, and this is the preparation of their inmates to take part in the great worldly struggle for existence when they reach the proper age and the day arrives for their departure from the establishment. Hence, it is our firm conviction and constant tendency to place the charity schools on a footing that will afford the most complete training possible, of an industrial nature, and to organize them as manual training centers, as the needs of each sex may require.

No result could be more splendid nor service more meritoriously rendered to the country and expected from these institutions than the sending forth of good and intelligent workmen, skilled in the usual arts and trades. Provided such results are obtained the community will surely consider our efforts well directed and the yearly expenditures well employed.

The legislative assembly, in its last session, appreciating this great truth, allotted the sum of $2,000 for the equipment and organization of industrial training in this institution, but the necessity of making suitable allowance for the salaries of the personnel engaged in this new service was unfortunately overlooked, and little can be done unless the executive council and the governor grant the necessary subsidy for this purpose.

The state of the building and its sanitary condition are far from what they should be. The water-closets, especially those on the ground floor, need prompt attention. The kitchen is in a deplorably ruinous condition. The floors and pavement in the galleries and courtyards need repairs. The bakery affords no accommodation, and its sanitary condition is not only poor, but dangerous. The general painting of the structure both within and without, the walls, windows, and doors, should be performed not only to preserve the building, but also for the sake of a decent appearance.

The bureau of public works has been notified of all these deficiencies and imperfections, and the assistant commissioner of interior, who is now at the head of the department, is disposed to begin the urgent repairs as soon as possible, leaving those of greater importance for the decision of the legislature.

The internal order and discipline of the establishment have notably improved during the last two months, and the military reorganization to which the boys are subject has very much contributed to this result. When the school material which has been ordered is received, a new arrangement of classes and studies will be made. The carpenter shop is being installed in proper form, such as has not existed in the asylum for many years, such of the machinery as is fit for use and the tools formerly belonging to the abolished industrial school of this city, which the commissioner of education has so courteously granted us, being employed. This machinery will be operated by an electric motor of 5 horsepower, which has likewise been granted to the office of the director by the department of education. This is a valuable acquisition which increases the material of this school, and will enable the carpenter shop to be put in technical conditions beyond improvement.

The tailor shop and shoemaker shop will be so improved that the pupils will not only learn to patch a shoe or one of their own simple suits, as has been the case up to the present time, but they will be taught how to make any portion of their clothes or any style of shoe. Thus when certificates are given to them as masters of these trades such licenses will represent a fact and afford a guaranty.

Other very important industrial branches are to be inaugurated, such as mechanical engineering and plumbing workshops, the necessity and utility of which we must needs recommend.

A general drawing class for all the inmates is also urgently needed, and this we especially recommend as being the fundamental basis for training the eye and hand of those pupils who will have to devote themselves to industrial labor.

The expenditures made in this asylum during the fiscal year ending June 30 last are as follows:

Cost of subsistence	$11,506.25
Salaries of employees	12,755.50
Clothing, equipment, laundry, medicines, etc	7,560.40
Total	31,822.15

The changes occurring among the inmates were as follows:

Admissions	64
Discharged	95
Number of inmates on June 30	233
Monthly average of inmates during the fiscal year 1906–7	237
Total average cost for each inmate for the year	$134.27
Per capita cost for subsistence for the year	45.11
Per capita cost for clothing, equipment, etc	31.90

In briefly recapitulating what I have already stated concerning the charity schools, before terminating I would invite your attention, with the request that in turn you invite that of the legislature in its coming session, to the fact that with respect to the maintenance of the inmates the daily per capita allowance of the inmates should be increased to 15 cents at least. The appropriation for incidental expenses should not only be sufficiently increased, but each expenditure

should be classified under a separate subhead under the general head of contingent expenses, and not condensed into two subheads, as now occurs, this being detrimental to the equity and order of the administration. The number of technical employees should be increased in both institutions, and the personnel in charge of the administrative branch at the Boys' Charity School, such as monitors and servants, should likewise be increased.

Very respectfully,

JAIME ANNEXY,
Assistant Director.

Hon. FRANCISCO DE P. ACUÑA,
Director of Health, Charities and Corrections, San Juan, P. R.

REPORT OF THE DIRECTOR OF HEALTH AND CHARITIES.

OFFICE OF THE DIRECTOR OF
HEALTH, CHARITIES, AND CORRECTION,
San Juan, P. R., July 1, 1907.

SIR: Attached hereto I have the honor to submit my annual report for the fiscal year beginning on the 1st of July, 1906, and ending June 30, 1907.

TOMÁS VAZQUEZ,
Director of Health and Charities.

GENERAL CONSIDERATIONS.

Various difficulties are encountered by this office which hinder it from acting efficiently in sanitary affairs—the insufficiency of the amounts appropriated for the public hygiene service by the insular governments as well as by the municipalities; the insufficient number of employees of this office prevents business being transacted as promptly as is desired, and that of an urgent character unavoidaby delayed, in spite of the good will and zeal of said employees; also the insufficiency of the salary assigned to some of the clerks, as, for instance, the typewriters, among whom there is one receiving an annual compensation of $480, two $360 each, and one $300, these salaries standing in contrast to those of similar employees of other departments whose compensation is double and even three times as much.

The appropriation for supplies is also very small. This can be easily shown by looking over the numerous transfers that the honorable the governor of Porto Rico has had to make in order to cover deficits in this respect. The amount appropriated for traveling expenses is also insufficient inasmuch as the force of the office has been increased by four more inspectors (three food inspectors and one veterinary inspector).

The performance by the health officers of their inspection duties has necessarily to be imperfect and inefficient. Besides the sanitary duties, they have to discharge many others; they have to attend to public charities, the anemia service, the civil register, and to act as experts before the courts of justice. No matter how good their will be and great their desire, they can not fulfill all such duties, the sanitary service being thus greatly impaired.

It is my belief that the division of their duties is absolutely necessary. The health officer should not perform any other duties than those in connection with health. I would respectfully suggest that they be appointed by the honorable the governor of Porto Rico, with the advice of the superior board of health, and be not removed until the case be duly investigated and reported upon by the superior board of health. Lastly, their compensation should be paid out from the insular funds in first and second class municipalities.

The statistical work as it is done in Porto Rico is very defective. In other words, such work does not exist at all in Porto Rico, and all the statistics that have been presented up to the present time, or that may hereafter be presented, are illusory; they are not the exact representation of the whole truth.

Various are the causes giving origin to such state of things. The municipal registries are not kept as properly as they should be; the data therefrom comes always late, and it is almost always deficient. Moreover, taking into account the dissemination of the rural population in Porto Rico, the vital statistics are always inexact, as the country people, in their large majority, lack the assistance of a physician, and the cause of the disease determining a fatal

case is most of the time unknown, resulting therefrom that the certificate issued by the doctor is erroneous in the majority of cases.

Among the reforms which I believe should be recommended and that are of an urgent character, in order to be able to remedy this state of things I will point out the following:

First. The appointment of a sanitary engineer for this office. Many are the public works that at present are being done in the island—waterworks, cemeteries, markets, slaughterhouses, etc. In order to have them inspected and report made thereon, we have necessarily to recur to the engineer of the superior board of health, who, in order to do this work has to abandon his own private interests. There is the cause of the delay and inefficiency in the transaction of business.

Second. The appointment of a stenographer and typewriter, besides two more typewriters.

Third. The passage of a land health act that may permit the government to act in a position to the indifference of the private individuals and communities as far as public health is concerned; indifference, which has at its base the ignorance of the people, these habitually tending to turn their backs to future dangers, imagining that there will always be time enough to proceed to put the localities inhabited by them in good sanitary condition.

This intervention by the government is the more necessary as the poorer classes, which are the largest in number, are the more affected by contagious diseases which may take the form of an epidemic. And this health act becomes all the more necessary as the representatives of the people and their electors are not as yet convinced that health should occupy the first place in the preoccupations of all government truly democratic, a fact that proves our carelessness in health questions.

Fourth. One of the most interesting problems that at present confronts all hygienists is the transmission through water of certain diseases, especially typhoid fever. And we should always bear in mind the existence of that danger in Porto Rico, where typhoid fever has now reached an endemic state.

It can be truly said that there is not in the island a stream that is not contaminated. The inveterate custom of our country people of washing their dirty clothes in the rivers and rivulets, of throwing into them excrement, whether directly or through their latrines in the cities; and on the other hand the sugar factories that throw also into said rivers refuse of their machinery, as well as molasses, skimmings, etc., are the principal factors for this contamination, and therefore the cause of the increase of typhoid fever and diseases of the digestive organs a few years since. This is an urgent measure that should be taken up seriously by our next legislature.

Fifth. Unfortunately glanders and other contagious diseases among animals have greatly developed in this island, and that shows that the number of veterinary inspectors which we now have (two inspectors) is insufficient. I would respectfully suggest that since the appointment of a veterinary inspector for each district would be too expensive, at least four inspectors be appointed, a force which would permit a more efficient inspection and action.

VITAL STATISTICS.

(See Exhibit No. 1 attached hereto.)

The mortality caused by pernicious malarial fever appears to have increased for the second six months. That which is apparent and which is not in any way due to increase of said disease, is only due to the fact that during the last four months it has been set down under said column of pernicious malarial fever the deaths caused by paludism and malarial fever, which formerly were carried to the column headed "other diseases," which column appears proportionally diminished for the second six months above referred to.

The difference in favor of births amounts to 1,718.

There were 2,552 births and 1,637 marriages over those of last year.

The rate per thousand of deaths (26.17) has been computed, taking as a base the number 1,033,823 which represents the estimated population of this island on June 30, 1907. And this number has been obtained by adding to the population (953,342) according to the census of 1899, the number 80,580, that represents the proportional increase which the population must have had during the last eight years (1899–1907), taking as a base, in order to compute said increase, the increase had during the previous twenty-two years (1877–1899).

Exhibit No. 1.

Consolidated vital statistic report for the year 1906–7.

Disease.	1906.						1907						Total.
	July.	Aug.	Sept.	Oct.	Nov.	Dec.	Jan.	Feb.	Mar.	Apr.	May.	June.	
Atrepsia	39	27	20	18	22	24	23	20	17	22	27	31	290
Pernicious anemia	12	11	8	9	15	9	7	11	7	5	16	8	118
Anemia malarica	5	2	5	2	8	3	1	2	1	3	2	2	36
Anemia uncinariasis	141	125	82	75	135	101	78	79	73	63	84	68	1,104
Imperfect nutrition	47	54	56	56	54	41	53	35	34	24	24	29	507
Anemia, symptomatic	116	114	112	158	144	126	135	94	99	98	100	63	1,359
Bronchitis	136	112	105	173	207	193	166	151	177	129	128	135	1,812
Cirrhosis hepatica	15	15	12	15	20	16	10	15	11	17	14	19	179
Diarrhea	20	12	8	14	20	13	17	16	9	13	16	36	194
Dysentery	19	22	19	11	14	15	14	11	9	14	25	21	194
Dentition	7	7	3	6	7	1	1	3	2	2	7	6	52
Diphtheria	3	7	3	1	7	4	3	2	4	1	6	1	36
Endocarditis	13	11	6	15	12	10	17	23	17	17	20	19	180
Enteritis	168	157	108	130	125	111	110	116	119	130	130	157	1,561
Eclampsia	19	16	5	10	17	13	12	12	15	20	15	15	169
Entero-colitis	115	102	51	70	80	63	53	38	64	62	85	110	893
Typhoid fever	15	17	19	15	24	11	19	13	18	27	29	30	237
Fiebre continuada	10	10	4	4	5	3	1	2	9	5	6	6	65
Intermittent fever	12	12	11	8	76	45	10	3	7	9	7	9	209
Fiebre remitente	10	8	6	17	13	10	4	7	5	3	3	2	88
Puerperal fever	12	17	21	17	21	24	16	16	14	23	18	23	222
Gastro-enteritis	149	107	74	114	125	68	50	71	91	85	111	130	1,165
Gastritis	1	0	6	1	3	3	7	5	15	4	5	2	52
Grippe	5	8	20	74	93	70	77	58	33	22	9	19	488
Hepatitis	6	7	5	6	9	11	15	10	4	7	9	7	96
Stillbirths	13	21	27	19	20	24	27	22	27	30	17	31	278
Nephritis	18	17	16	38	22	41	43	39	34	40	38	45	391
Perniciosa malarica	13	10	3	3	17	30	28	22	46	117	93	90	472
Pneumonia	34	22	21	35	43	24	54	32	59	40	37	44	445
Rheumatism	9	7	6	5	10	7	10	12	13	9	2	5	95
Rickets	87	75	59	79	101	91	84	65	61	70	52	65	889
Tetanus	102	98	110	149	131	124	127	117	115	100	95	112	1,380
Pulmonary tuberculosis	133	114	148	143	151	149	153	131	163	143	152	134	1,714
Tuberculosis not classified	15	6	14	27	11	16	14	4	17	8	9	2	143
All other diseases	859	884	1,017	945	726	845	840	732	796	762	769	772	9,947
Total	2,378	2,234	2,190	2,462	2,488	2,339	2,279	1,989	2,185	2,124	2,144	2,248	27,060
Births	3,077	2,887	2,333	2,761	2,539	2,442	2,712	2,989	4,323	3,033	2,899	2,783	34,778
Marriages	858	762	633	595	574	813	806	817	669	935	1,063	777	9,302

NOTE.—The term "all other diseases" includes all diseases not herein mentioned; also reports from several of the interior districts which report the number of deaths without any classification whatever.

Annual death rate per 1,000, 26.17.

As a supplement to the vital statistics Exhibit No. 2 is herewith presented, being a statement and list of the foreigners who have died during the fiscal year 1906-7, with expression of their nationality.

It will be noticed that this is the first time that such a statement is given in the annual report made by this office to which it is satisfactory to state that it has been able now to correct the deficiency previously existing in this respect.

EXHIBIT No. 2.

Statement and list of foreigners deceased during the fiscal year 1906–7, with expression of their nationality.

Country.	First six months.							Second six months.						
	July.	Aug.	Sept.	Oct.	Nov.	Dec.	Total.	Jan.	Feb.	Mar.	Apr.	May.	June.	Total.
United States			1	2	2		5	1	1	1	1			4
England	1			1			2	1						1
France		1	1	2		2	6		1	2	1	1	1	6
Spain	11	6	7	7	8	9	48	7	4	7	6	5	6	35
Portugal						1	1							
Italy	1			1			2	1	1			1		3
Switzerland					1		1							
Africa		1	4	1	1	2	9	1	1		1	2		5
Arabia		3					3							
Venezuela	3	1	1				5			1				1
Mexico					1		1							
Jamaica								1						1
St. Thomas	2	1	1		2	2	8	1	1	2	1		1	6
Curaçao	1		1				2						1	1
Barbados			1	1			2							
Barlovento Islands					1		1							
St. Domingo		1	1				2	1				1		2
Island of Cuba						1	1	1	1			1		3
Total of deaths	19	14	18	15	16	17	99	15	10	13	10	11	9	68

RECAPITULATION.

First six months, foreigners deceased	99
Second six months, foreigners deceased	68
Total	167

CATTLE SLAUGHTERED FOR CONSUMPTION.

It is a pleasure for this office to state that this Exhibit No. 3, showing the number and kind of cattle slaughtered for consumption in the island of Porto Rico for the fiscal year 1906–7, is also one of the statements made for the first time with the annual report presented to the governor of Porto Rico.

EXHIBIT No. 3.

Cattle slaughtered for consumption in the Island of Porto Rico during the fiscal year 1906–7.

	Cows.	Oxen.	Bullocks.	Bulls.	Sheep.	Hogs.	Goats.
FIRST SIX MONTHS.							
July	787	248	504	329	110	1,387	192
August	624	241	511	284	120	1,306	117
September	583	277	514	175	29	1,421	213
October	635	272	543	302	138	1,395	87
November	250	261	515	264	56	1,455	223
December	392	225	632	296	75	1,350	254
Total	3,271	1,524	3,219	1,650	528	8,314	1,086
SECOND SIX MONTHS.							
January	344	169	634	128	12	1,048	220
February	370	191	561	145	16	910	242
March	411	194	640	165	15	1,071	291
April	395	135	502	179	20	889	172
May	346	134	484	131	15	812	168
June	326	155	399	54	20	866	191
Total	2,192	978	3,220	802	98	5,605	1,284
RECAPITULATION.							
First six months	3,271	1,524	3,219	1,650	528	8,314	1,086
Second six months	2,192	978	3,220	802	98	5,605	1,284
Total for year	5,463	2,502	6,439	2,452	626	13,919	2,370

VETERINARY INSPECTION.

The stables are generally good, especially in Arecibo, which town occupies the first place as far as stables are concerned. A large majority of them are not in the sanitary condition prescribed by the regulations.

Twelve thousand one hundred and seventy-four horses, together with a large number of cattle, have been inspected. Out of these horses, 61 were ordered killed and properly interred.

In Humacao 25 head of cattle died because they lacked water and pasture on account of the dry season.

In Corozal many young animals died and many more were affected, due to the Uncinaria radiata, which also affects human beings. This is the only disease in cattle which broke out during the year just expired.

As a rule the native cattle is practically free from tuberculosis.

The existing legislation dealing with the practice of veterinary surgery is very deficient, and I hope that at the next session of the legislature an act will be carefully prepared, passed, and strictly enforced. (See Regulations 111, 1902.)

In this office a register of the importation and exportation of cattle is kept. piece of land wherein to inter the animals dying from contagious or infectious diseases.

During the last eight years 20 persons have died of glanders. The number of deaths caused by glanders must have been larger, though it can not be assured that such is the fact, because of the difficulty of keeping a true record of such cause of death.

The dairy herds do not suffer from any infectious or contagious disease.

Glanders still exists in all the towns of the island, especially in those towns on the roads.

As a general rule glanders becomes chronic, and then in order to make a true diagnosis of the disease it is necessary for the application of the Mallein and other tests on the diseased animal.

It is necessary for the passage by the legislature of an act to radically stamp out this terrible disease, which seems to have taken such a firm foothold on this island.

Once glanders disappears from the island, it could proudly be said that Porto Rico has the most healthy cattle in the world.

PLUMBING INSPECTION.

The report on this office is unavoidably deficient because of its disorganization during the absence of the plumbing inspector, Mr. Spaven, who was suspended because of charges brought against him; made the subject of an investigation, and afterwards reinstated. During that period of time, about one year and ten months, the service necessarily suffered greatly, inasmuch as a substitute can never take the same interest in the performance of his duties as the officer himself.

A résumé of the work done by this office can be given in the following words: San Juan filed in this office plans for 34 buildings, Arecibo 21, Mayaguez 5, and Ponce 1.

CHEMICAL LABORATORY.

The work performed during the present year has been of a more varied character than that of preceding years.

Analyses have been made for the department of justice, for the police office, for the light house department, for all the institutions of charity and correction, for the municipal authorities, for the local board of health of San Juan and for the local boards of other towns in the island.

Besides these, the general routine work connected with the inspection made by the employees of the bureau of health has been performed.

Analyses have also been made for the pauper patients throughout the island, for the purpose of enabling physicians, who did not have at their command the facilities afforded by laboratory methods for obtaining scientific clinical diagnosis, to avail themselves of the resources of modern medicine, as is now done in the most advanced countries. And as this is a service of the greatest importance, well meriting our attention, it is our intention to develop it as far as our means and the limited personnel at the command of the laboratory will permit.

The results obtained by testing milk with the Babcock milk tester in the charitable institutions also afford data of the greater importance as far as the composition and sale of cow's milk in Porto Rico is concerned.

All this represents advance in modern methods of inspecting foodstuffs, for it is more practical and scientific to test 100 samples of foods in one day and not have to send any of them to the laboratory because the condition of all was good (or to send a few of such of them as were shown by the tests to be of a suspicious nature) than to cover the tables of the office with supplies that are in the best of condition for public use, on account of not knowing or not possessing easy and simple means of discriminating between the good and the bad in order to pass the former and secure the latter.

With the view of demonstrating the increase of technical work in the laboratory without there having been a proportionate increase in the number of technical employees in this establishment, an extract from the résumé of the work of past years, taken from preceding annual reports, is hereby quoted:

Fiscal year.	Samples examined.	Fines imposed.	Fiscal year.	Samples examined.	Fines imposed.
1900-1901	369	None.	1904-5	510	$395
1901-2	591	None.	1905-6	598	825
1902-3[a]	520	$720	1906-7	1,068	1,179
1903-4	501	522			

[a] Year in which the regulation governing the sale of foods and drugs went into effect.

The milk trade is still conducted on scarcely sanitary lines, in spite of the effort of the sanitary authorities to improve it.

San Juan is the city in which it is conducted with the greatest observance of sanitary regulations, but notwithstanding the sanitary control exercised over these articles, it is still far from being what it should be. This is due to the fact that practical results can not be obtained by exacting absolute cleanliness in depots when this measure is not observed in the cattle farms supplying the milk. Little advantage is gained by milk being absolutely pure as far as percentage of fat, casein, sugar of milk, etc., are concerned, if it be impure owing to the fact that the cow, the hands of the milker, the surroundings of the cattle farms, flies, etc., have been the means of conveying to this precious liquid the intrusive micro-organisms, styled microbes, which almost always convert milk into a noxious product, above all for children and invalids; for at times the number of germs reaches the incredibly high figure of hundreds of millions to the cubic centimeter.

The presence of such an enormous number of bacteria has been shown to be due, first, to those proceeding from the air, from the cow's udder, from the hands of the milker, from the utensils, etc.; second, to the time elapsing between the milking and consuming of milk; and, third, to the temperature at which milk is kept pending consumption.

The last of these three factors is the most important, as may be seen from the following table:

Statement of time cow's milk was submitted to a given temperature and the number of germs that were developed to the cubic centimeter during that period.

Temperature.	At the time of milking.	Twenty-four hours later.	Forty-two hours later.
14° C	5,200	230,000	16,000,000
18° C		670,000	34,000,000
24° C		23,000,000	
29° C		2,400,000,000	

These figures show mathematically that in Porto Rico, due to the lack of proper sanitation on cattle farms and to the normal temperature of the country, we drink in each quart of milk such an incredibly vast number of micro-organisms that it would be difficult to set them down in figures; and we are indebted to a multitude of fortunate circumstances, among others the organism of the healthy, that they perish before they have time to so invade the system as to produce intoxication.

This, however, does not occur when toxins are segregated by the bacteria in the milk prior to ingestion, neither do the micro-organisms so easily perish in a feeble or unhealthy system.

With the view, therefore, of remedying this serious evil as far as possible, I am of the opinion that, in future, vendors of milk in important towns should be compelled to keep this article (from the time it leaves the cow's udder until it is consumed) at a temperature not above 10° C., and if the temperature exceed this limit, to authorize inspectors to condemn it as being injurious.

A regulation governing the transportation and sale of milk kept in refrigerators and limiting the number of micro-organisms (saprophytes) permissible to the cubic centimeter is necessary. It is more essential for us, residents of a hot country, to enforce this regulation than for France, England, the United States, or any other country, for it is the most humane of all regulations, and to its strict enforcement will be due the saving of life to hundreds of aged persons, children, invalids and the sick.

The systematic study of the waters of a country is a great economical and sanitary necessity. The labor entailed by this work is very great. Time, patience, and, above all, funds are necessary to enable a perfect study of this subject.

The scientific means now at our command for the examination of water, embracing a careful study of the topography and other characteristics of the soil and the chemical and biological analysis of water, enable us to determine, to a certain extent, whether waters are unhealthy for drinking purposes, if they contain substances making them disagreeable to the taste or whether they are of such a nature as to be unfit for use in certain industries. The numerical results of the examinations can not always be construed in the same light, neither do they always indicate that waters are either good, bad, or inferior. Such data have no intrinsic value. Such results can only be correctly interpreted, taken together and considered as a whole, to such an extent, that up to the present time experts consider that as great experience and ability are needed in rendering these results in the language of the laity as are required in making the analyses.

One hundred and six samples were examined during the present year. Thirty-eight proved to be of good quality, 43 inferior, and 10 bad. The "unclassified" samples were those of mineral waters. Samples classified as "positive" were examined to determine (by means of biological tests and by reduction for the presence of glucose) if charges brought by the municipality against the Juncos Central Company for dumping molasses in the river were justified, it being stated that in certain localities where the water became stagnant that it fermented, producing offensive odors and killing the fish.

As soon as contamination was proved by the presence of glucose proceeding from the referred-to sugar plantation, necessary steps were taken to prevent a similar occurrence in future.

With respect to investigations made concerning preservatives, bread, the blood of horses and mules, typhoid fever in Cayey and San Juan, and other various matters, I have the honor to invite your attention to such subjects, as they are set forth in the general report of this laboratory, which, with your authority, will be printed in English and Spanish for distribution throughout the island.

Résumé of work done in the chemical and bacteriological laboratory during the year 1906–7.

Article.	G.	I.	A.	B.	UC.	P.	N.	S.	Total.
Milk	170	22	113						305
Water	38	43		10	2	13			106
Flour	10	3							13
Sausage				1					1
Preservatives					9				9
Biscuits		2			2				4
Corn meal	1								1
Sardines	1								1
Ground coffee			3						3
Codfish	1								1
Sirup							2		2
Sugar	1								1
Meat				1					1
Bread		1							1
Vienna sausage				1					1
Wine	1				4		1		6
Cheese		2							2
Essential oils							1		1
Chemicals					2				2
Coloring matter for coffee						2			2
Indigo						1	1		2
Medical fluid extracts						1			1
Kerosene	2								2
Patents						6	2		8
Perfume "rhodo"							1		1
Ultramarine blue							1		1
Comb					1				1
Levure de Biere					1				1
Extract for "balsamo tranquilo"							1		1
Clarifier					1				1
Bouquet universal						1			1
Viscera						1	1		2
Cutting weapons							6		6
Shoes							1		1
Clothes							3		3
Home remedy							1		1
Stomach contents						1	1		2
Nails					1				1
Fertilizers					1				1
Fæces						5	9		14
Sputum						3	7		10
Urine					177	28	71	9	286
Pus						5	3		8
Blood smears							6		6
Human blood					9	42	73	1	125
Horse blood						2	3		5
Mule's blood						2			2
Gastric juice					1				1
Animal tissue							1		1
Animals used in preparation of human antisera					2				2
Animals immunized against B. typhosus					1				1
Miscellaneous					108				108
Total	225	73	116	13	322	113	196	10	1,068

REMARKS.

(1) "Unclassified" samples referred to mineral waters. "Positive" samples were taken from a river whose waters were supposed to be polluted by molasses dumped into it by a sugar plantation. They were examined for the presence of glucose.

(2) They were examined to determine the presence of ova of Uncinaria Americana and other intestinal parasites.

(3) To determine the presence of B. tuberculosis to confirm the diagnosis of consumption.

(4) Of the "positive," "negative," and "suspicious" samples examined there were: One negative for M. gonorrheæ, 1 positive for the same germ, 1 negative for B. tuberculosis, and 2 negative that were used to determine the presence of arsenic.

Those "unclassified" were examined, in accordance with the needs of physicians, by the following tests: Density, reaction, microscopical examination, sugar, albumen, determination of urea, uric acid, etc.

(5) Seven samples of pus from the male uretra were stained with methylene blue or gram stain to determine the presence of M. gonorrhæ; and the last (from a pustule of a horse) was used to inoculate a guinea pig (giving a positive result) for the purpose of deciding a doubtful case of glanders in which the Mallein and serum reaction tests were doubtful.

(6) General toxicological examination was made for volatile organic poisons and for fixed organic and mineral poisons.

(7) Slides were stained by proper methods to determine the presence of B. lepræ in 5 cases, and Filaria nocturna in 1.

(8) The composition that is mentioned in this report for each one of the preservatives represents that of samples sent by the health officer of Mayaguez and not those obtained by our own inspectors from the market. The special "M" Preservaline contained formaldehyde; "M" Preservaline, boric acid and other substances, the greater proportion of which was soda; "BB" Preservaline, salt, boric acid, and borax; "XXX" Preservaline, sulphite and sulphate of soda and "FFF Preservaline, borax, boric acid, and common salt.

(9) Both viscera were examined to determine the presence of any specific poison; in that giving a positive result carbolic acid was found; in that giving a negative, bichloride of mercury was sought.

(10) To determine the proportion of alcohol.

(11) The negative sample was examined for poison. "Unclassified" samples were sent by the custom-house for determining the proportion of alcohol.

(12) "Unclassified" samples were sent by the custom-house to determine the proportion of sugar and starch contained in them.

(13) and (14) To determine the nature of certain blood stains and to determine whether they were human blood or not.

(15) To determine its strength.

(16) Adulterated with cereals.

(17 and 18) Containing ferrocyanide of iron.

(19) To determine the presence of alcohol.

(20) Under the heading "Miscellaneous" the following were included: Preparation of cultures of typhoid and glanders, of reagents, culture media, tutrated solutions, absolute alcohol and ether, the purification of certain chemicals, special stains for microbiological work, sterilization in the autoclave of clothing, bandages, etc., for surgical operations.

(21) For use as human antisera in the differential test (biological test) between human blood stains and those of other nature.

(22) To determine the presence of aniline coloring matter and arsenic.

(23) "Unclassified" samples were examined to determine the following: Percentage of hemoglobin, number of red corpuscles and leucocytes to the cubic millimeter, differential count leucocytes, microscopical examination of fresh blood; the "positive," "negative," and "suspicious" were examined by the Widal reaction.

(24) To determine the presence of alcohol.

(25) For making the differential test between B. typhosus and other allied species.

(26) To determine whether they were iron or steel.

(27) To determine the presence of alcohol. This was composed of ethyl chloride and essential oils.

(28) Nitrogen, potassium, and phosphoric acid (available, insoluble, soluble in water, and total) were determined.

(29) To determine the presence of ferrocyanide of iron.

(30 and 31) To make the serum reaction for glanders.

(32) To determine the nature of blood stains and to decide if they were of human nature.

(33) To determine whether it was composed of horn, cellulose, pyroixilin, etc. (It was made of horn.)

(34) To determine composition. (Mixture of starch and yeast.)

(35) To determine if any volatile organic or fixed organic or mineral poison was present.

(36) To determine the presence of alcohol.

(37) To determine composition. (Solution of gelatin in acetic acid.)

(38) To determine the presence of alcohol.

(39) The presence of free hydrochloric acid and pepsin was determined qualitatively. Hydrochloric acid (total, free, and combined) and total acidity were determined quantitatively. (Neither pepsinogen nor hydrochloric acid was found.)

(40) To determine the presence of B. lepræ.

(41) The letter headings of above columns mean: "G," good; "I," inferior; "A," adulterated; "B," bad; "UC," unclassified; "P," positive; "N," negative; "S," suspicious.

(42) SOURCE OF SAMPLES.

	Samples.
Bureau of health	460
San Juan local board of health	40
Other towns of the island	70
Department of justice	13
Custom-house	28
Paupers	254
Light-house station	1
Police office	1
Penitentiary	1
Total	1,068

These 454 samples came from the following institutions: Municipal Hospital, "Concepción" Hospital, jail, and penitentiary hospitals, leper colony, infirmaries of the charitable institutions and the paupers of the island.

Tests made by inspectors in milk depots during the present fiscal year (data obtained from the inspectors' weekly reports).

Number of tests made by means of the lactometer	4,534
Number of tests made by means of the pioscope	4,602
Total	9,136

Results of prosecutions of cases reported by the inspectors for violations of the food regulations.

Number of prosecutions by the municipal judge	113
Number of persons fined by the municipal judge	109
Number of persons acquitted by the municipal judge	3
Number of persons fined by the municipal judge and acquitted by the district court	0
Number of persons fined by the municipal judge whose fine was reduced on appeal to the district court	1
Number of persons dismissed for lack of evidence	0
Number of persons dismissed for other reasons	0
Number of persons pending trial	1
Number of persons appealed to the district court	1
Amount of fines imposed by the municipal judge during the fiscal year 1906–7	$1,179

FOOD INSPECTION.

The food inspector has also rendered good services, as may be easily appreciated by Exhibit No. 4.

It is to be observed that the foodstuffs condemned and destroyed as unfit for nourishment amounted, for the year just ended, to 275,716 pounds; this number being 107,273 pounds in excess of what was condemned and destroyed during the year 1905–6, which amounts to 168,443 pounds.

Canned food destroyed as unserviceable amounted during the year 1906–7, to 4,704 cans, this amount being 674 cans in excess of the amount destroyed during the previous year.

A perusal of said exhibit will show that the food inspection has been in general more efficient.

EXHIBIT No. 4.

Statement of the inspections made and food stuffs condemned and destroyed from July 1, 1906, to June 30, 1907.

Month and year.	Number of visits.	Food stuffs condemned and destroyed.					
		Vegetables.	Fruits.	Meat and fish.	Miscellaneous.	Canned goods.	Samples taken for analysis.
1906.		*Pounds.*	*Pounds.*	*Pounds.*	*Pounds.*	*Pounds.*	
July	344	3,950	.....	13,851	3,792	15	.....
August	63	40,680	.....	16,810	447	192	2
September	148	3,450	.....	15,712	194	2,336	.....
October	169	12,845	.....	51,025	297	241	9
November	296	11,052	2,865	15,361	90	.....	.....
December	405	2,700	.....	.....	255	68	3
1907.							
January	402	11,910	.....	3,600	4,725	56	1
February	383	600	.....	338	316	2,291	.....
March	348	5,400	.....	6,900	.....	.....	2
April	185	250	.....	27,016	445	179	9
May	.....	.....	.....	8,500	.....	.....	2
June	35	4,160	.....	5,710	515	.....	.....
Total	2,778	96,997	2,865	164,823	11,076	5,378	28

RECAPITULATION.

Visits of inspection made		2,778
Food stuffs destroyed	pounds..	275,761
Canned food destroyed	cans..	5,378
Samples taken for analysis		28

HEALTH INSPECTORS.

By the two statements attached hereto one can easily appreciate the importance of the work done by the health inspectors of this department, work which should be in every respect highly praised.

In connection herewith attention is respectfully invited to the state of things at Puerta de Tierra, in which barrio a severe sanitation is absolutely necessary, inasmuch as the death rate there is three times larger than in San Juan, and such a sanitation is all the more necessary if we bear in mind that misery reigns supreme in said barrio, with all its train of calamities; that its houses are old and dirty and damp; that there are no paved streets or sewers; and if we add to this the lack of water, it is really marvelous how an epidemic has not already broken out there.

EXHIBIT No. 5.

Statement and recapitulation of the sanitary work done in San Juan and Barrio Marina from July 1, 1906, to June 30, 1907.

	1906.					
	July.	August.	September.	October.	November.	December.
Number of quarts of milk inspected	17,483	17,100	15,697	18,370	13,089	9,504
Visits to groceries, milk and meat stalls, bakeries, confectionery stores, lodging houses, restaurants, taverns, stables, markets, etc.	167	786	693	711	602	490
Samples of milk sent to the laboratory for analysis	2	2	2	5	2	31
Adulterated milk	2	2	1	1	.....	7
Food stuffs condemned and destroyed for being unfit for consumption	56	221	2,730	685	584	.....
Fines imposed by the courts	$10	$5	$5	$5	.....	$75

Statement and recapitulation of the sanitary work done in San Juan and Barrio Marina from July 1, 1906, to June 30, 1907—Continued.

	1907.						
	January.	February.	March.	April.	May.	June.	Total.
Number of quarts of milk inspected	8,662	5,528	6,900	6,647	6,629	232	125,841
Visits to groceries, milk and meat stalls, bakeries, confectionery stores, lodging houses, restaurants, taverns, stables, markets, etc.	349	284	481	455	387	456	5,861
Samples of milk sent to the laboratory for analysis	40	21	16	14	17	20	172
Adulterated milk	24	12	3	1	1	3	57
Food stuffs condemned and destroyed for being unfit for consumption	52	245	136	3,750	98	10,385	19,297
Fines imposed by the courts	$240	$175	$25	$5	$5	$15	$565

Exhibit No. 6.

Statement of the work done and résumé of the results obtained in the Barrios of Puerta de Tierra and Santurce from July 1, 1906, to June 30, 1907.

	1906.					
	July.	August.	September.	October.	November.	December.
Inspections and reinspections	368	335	305	403	.....	.....
Tenement houses, milk stalls, meat stalls, grocery stores, bakeries, stables, etc., found in insanitary conditions	43	29	30	55	.....	.....
Denunciations and reports presented and referred to other offices	18	11	5	11	.....	.....
Nuisances removed	25	18	35	141	.....	.....
Samples of milk for analysis at the laboratory	.....	3	3	1	.....	.....
Number of quarts of milk inspected	3,247	2,488	4,946	2,768	.....	.....
Quarts of milk condemned	30	50	.....	80	.....	.....
Number of pounds of food stuffs destroyed	300	234	360	111	.....	.....
Fines imposed by different courts	$5	$15	.....	.....	.....	.....

	1907.						
	January.	February.	March.	April.	May.	June.	Total.
Inspections and reinspections	194	228	310	351	276	114	2,884
Tenement houses, milk stalls, meat stalls, grocery stores, bakeries, stables, etc., found in insanitary conditions	.....	8	28	.....	14	8	215
Denunciations and reports presented and referred to other offices	1	.....	1	.....	6	6	53
Nuisances removed	.....	8	44	16	7	5	297
Samples of milk for analysis at the laboratory	19	20	13	3	7	20	92
Number of quarts of milk inspected	1,931	2,286	2,328	1,972	2,935	1,436	26,337
Quarts of milk condemned	25	.....	.....	.....	.....	.....	185
Number of pounds of food stuffs destroyed	80	18	.....	.....	.....	.....	1,103
Fines imposed by different courts	$45	$120	$90	$135	.....	$78	$488

MEDICAL INSPECTORS FOR THE NORTHERN AND SOUTHERN DISTRICTS.

It is deduced from the numerous visits of inspection made by the medical inspectors for the northern and southern districts that their efforts and good will to put and keep in a sanitary condition the towns by them inspected in their numerous visits to the same are counteracted by the causes that hinder such sanitation, causes of which we have already spoken in the general considerations set forth at the beginning of this report and which it would be tiresome to repeat in this place.

Attention is specially invited by the reports of said inspectors to the fact that in the municipalities, with rare exceptions, there is the best will to attend to the instructions given by the medical inspectors, but on the one hand the lack of means of the municipalities and the small amounts appropriated for the purpose on the other hand render difficult all initiative.

It is pointed out by said reports the bad condition of the streets of the towns, the contamination of the streams, the insanitary state of the milk stalls, bakeries, slaughterhouses, and meat stalls, and many other deficiencies, especially in Mayaguez and Ponce, where whole blocks of houses have been built on the borders of marshes and pools of stagnant water, all of which, it goes without saying, is extremely dangerous to public health.

It is also thereby pointed out the existence of cases of typhoid fever in the majority of the towns of the island.

In short, the sanitary conditions of the island are not as good as might be desired, although the reports made by the inspectors point out an improvement in this respect; and it is to be expected that the construction of waterworks, which has greatly increased lately, will render more and more easy to put and keep in sanitary condition the towns of the island.

The work of the medical inspectors is really very hard if they wish to fulfill their duties, and it is my opinion that two medical inspectors for this island are not enough, and that at least four should be appointed if a true inspection is desired.

Such an inspection is all the more necessary if we bear in mind the fact that the tobacco industry has greatly developed in the island; that many are the towns where tobacco factories exist employing a very large number of laborers, and since the atmosphere of the tobacco factories is one of the principal causes predisposing to tuberculosis, as it has been verified in Cuba, it is absolutely necessary to carefully inspect such laborers, who, besides the dangers of a contagion to which they are exposed, can themselves be the carriers of contagious diseases, inasmuch as it is almost impossible to eradicate the inveterate habit of said laborers of using saliva in pasting cigars, and it is frequently the case that a certain number of them suffer from cutaneous and venereal diseases.

HOSPITALS.

The conditions of the few hospitals existing in the island are quite poor, not only as far as the buildings themselves are concerned, but also as to the maintenance of the same. The amounts appropriated for said hospitals, especially the amounts for the care of patients and rations are very small, are indeed insufficient.

The greater part of the towns of the island have not hospitals and of these, with exception of two or three, the largest majority are sadly neglected, and some of them, as the one at Guayama, should be discontinued. This state of things is nevertheless somewhat excusable if we remember that the means at the disposal of the municipalities for such a purpose are very small and the charitable public does not attend, as it happens in other countries, to the construction and maintenance of charitable institutions.

Among the best, the following can be pointed out: San Antonio at Mayaguez, Tricoche and Asilo de Damas and the Episcopal Hospital, which will soon be finished, at Ponce. Patillas and Salinas are each building its hospital, which will remedy to a great extent the deficiencies existing in those localities. Concepción, Presbyterian, and Auzilio Mutuo in San Juan. In connection with this, we would state that it was with great regret that we saw the disappearance of the Maternity Hospital, an institution which would have rendered so good services and which is so badly needed.

The San Antonio Hospital, above referred to, at Mayaguez, is in such good condition that it may be said that it is the best in the island.

Of the rest of the hospitals we would rather say no word.

REPORT OF THE SUPERVISOR OF PRISONS.

OFFICE OF HEALTH, CHARITIES AND CORRECTIONS,
San Juan, P. R., July 20, 1907.

SIR: I have the honor to submit the annual report for the fiscal year 1906–7.

The statements herewith, from Exhibit 1 to 17, inclusive, dealing with all the penal institutions of the insular government, are set forth as follows, viz:

1. Disbursement of funds.
2. Prisoners received and discharged, sick prisoners admitted in the hospitals and cured, and daily cost of food per capita.
3. Number of prisoners in custody at the end of each month as compared with those in confinement during the months of the preceding fiscal year.
4. Number of sick at the end of each month and the average thereof as compared with the monthly number of prisoners in custody.
5. Number of deaths and the average thereof as compared with the number of sick and the monthly number of prisoners in custody.
6. Causes of deaths.
7. Terms of sentences.
8. Classification by sex, conjugal relations, color, and education.
9. Ages.
10. Professions.
11. Prisoners in custody for the first time, and those who have served more than one term.
12. Native places of prisoners.
13. Detailed classification of crimes.
14. Statement of crimes for each month, as compared with the corresponding months of the preceding fiscal year.
15. Number of prisoners pardoned and paroled.
16. Number of escaped prisoners and number of prisoners captured.
17. Number of prisoners who have worked on the insular roads.

SAN JUAN PENITENTIARY.

Some improvements have been made in this penal institution which have improved its sanitary condition, such as the building of an upper story, which is applied to use of the hospital. Other changes have been made also in the shoemaker and tailor shops, and in the offices, all of which have been enlarged and made more commodious. The building has also been subject to other improvements.

There is now a well-equipped operating room.

The carpenter shop is well provided with modern machinery, which is run by electric power. In this shop furniture is made for the different departments of the insular government.

The building, however, in regard to its condition for the custody of prisoners, is hardly worthy of being called a penitentiary, as there is only one large ward where prisoners, without regard to crimes, have to be confined together.

Many prisoners have acquired useful and practical knowledge in the shops, which has enabled them to earn an honest living after leaving the institution.

The average daily number of prisoners working in the shops is as follows:

In the carpenter shop	34
In the shoemaking shop	29
In the tailor shop	28
In the basket-weaving shop	5
In the baker shop	16

Furniture and other articles, valued at $1,270.81, were manufactured in the carpenter shop during the fiscal year 1906–7.

The shoemaker shop manufactured 1,945 pairs of shoes and mended 138 other pairs for the prisoners.

The tailor shop manufactured the following articles:

Drill trousers	4,137	Blouses	4,110
Shirts	2,610	Drawers	330
Bleached drill suits	227	Night shirts for the sick	124
Sheets	281	Pillowcases and pillows	462

The basket-weaving shop manufactured 180 baskets of different sizes.

DISTRICT JAILS.

The Ponce and Mayaguez jail buildings, which were remodeled in 1905 and 1907, respectively, and the Arecibo jail building, erected in 1906, meet the requirements for which they are now used. These buildings have been provided with well-ventilated and properly distributed wards, excellent water-closets, washstands, and washhouses in order to keep within the sanitary conditions. The Aguadilla, Humacao, and Guayama jail buildings are lacking in conditions for which they are now in use. These buildings are the same old ones formerly used by the district jails. The two first ones are owned by the respective municipalities, and the latter became the property of the people of Porto Rico on January 1, 1907.

Notwithstanding such conditions, the jails are kept in the best sanitary condition.

The San Juan jail is lacking its own building, due to the fact that the jail had to be removed from the building which it occupied in San Juan, it having been sold by the municipality to whom it belonged; the transfer of the prisoners confined therein to the new building erected in Arecibo for the district jail there was made necessary. Later, due to powerful reasons of public health, the Arecibo district jail, which was housed in the city jail building, was transferred to the same building occupied by the San Juan jail, thus both jails having now the prisoners confined in the same building. It is, therefore, a most pressing need that a building for the San Juan jail be erected in this district.

PRISONERS.

The average daily number of prisoners confined in the insular penal institutions was 1,693 for the fiscal year 1906-7, against 1,846 for 1905-6, a decrease of 153 prisoners in the last fiscal year.

The average daily number of sick for the fiscal year 1906-7 was 121, against 142 for 1905-6, a decrease of 21 sick prisoners.

The daily cost of maintenance of each prisoner including food, medicines, clothing and shoes, for the fiscal year 1906-7, is $0.1267; per month, $3.8541; per annum, $46.2492.

The training of prisoners in the different mechanic trades during the last fiscal year has been of great value. Men, who on entering in the penitentiary did not know any profession or trade, have left the institution as skilled carpenters, tailors, shoemakers, and bakers.

Prisoners are also made useful in the penitentiary and jails by engaging them in general repairing work, painting, and in doing cleaning work, both inside and outside of the building. They have furnished also a large amount of work on the insular roads, as it is shown by 67,613 day wages earned by them from July 1, 1906 to June 30, 1907.

Very respectfully,

M. CAMUÑAS,
Supervisor of Prisons.

DIRECTOR OF HEALTH, CHARITIES AND CORRECTION,
San Juan, P. R.

EXHIBIT No. 1.

Statement of the management of the penal institutions of Porto Rico, fiscal year 1906.

Expenditures.	Penitentiary.	San Juan jail.	Ponce jail.	Mayaguez jail.	Humacao jail.	Guayama jail.	Aguadilla jail.	Arecibo jail.	Total.
Food	$29,047.61	$10,926.28	$8,045.31	$3,270.23	$6,194.55	$5,245.82	$2,469.73	$3,913.33	$69,112.86
Medicines and surgical supplies	705.01	390.24	242.52	138.14	231.98	179.76	119.25	167.71	2,174.61
Lighting	126.57	16.24	311.91	237.77	94.67	50.60	38.46	34.88	911.10
Rent of buildings	.....	110.00	.....	720.00	720.00	360.00	720.00	.....	2,630.00
Clothing for the penitentiary and all district jails	7,017.01	.....	.....	.....	.....	.....	.....	.....	7,017.01
Saving fund for prisoners discharged from the penitentiary	2,490.29	.....	.....	.....	.....	.....	.....	.....	2,490.29
Material for manufacturing articles for sale	778.98	.....	.....	.....	.....	.....	.....	.....	778.98
Tools, photographic supplies, etc	221.20	.....	.....	.....	.....	.....	.....	.....	221.20
Incidental expenses	4,438.09	821.56	421.35	367.14	325.73	246.98	199.26	619.33	7,439.44
Salaries	15,493.67	8,009.67	6,108.00	5,897.00	5,083.66	2,940.00	2,940.00	5,080.00	51,552.00
Total	60,318.43	20,273.99	15,129.09	10,630.28	12,650.59	9,023.16	6,486.70	9,815.25	144,327.49

EXHIBIT No. 2.

Statement showing the number of prisoners and sick and the daily cost of food per capita in the penal institutions of Porto Rico, with the number of prisoners in custody on June 30, 1906; and number of prisoners received and discharged during the fiscal year ending June 30, 1907.

Classification.	Penitentiary.	San Juan jail.	Ponce jail.	Mayaguez jail.	Humacao jail.	Guayama jail.	Aguadilla jail.	Arecibo jail.	Total.
Prisoners confined on June 30 1906	633	306	263	95	140	126	70	99	1,732
Prisoners entered during the fiscal year 1906-7	397	1,223	444	551	588	514	366	530	4,613
	1,030	1,529	707	646	728	640	436	629	6,345
Prisoners discharged during the fiscal year 1906-7	317	1,292	516	521	592	531	377	500	4,646
Prisoners confined on June 30, 1907	713	237	191	125	136	109	59	129	1,699
Average prisoners daily	668	271	215	105	146	130	61	97	1,693
Sick prisoners on June 30, 1906	66	15	23	7	24	3	.....	4	142
Sick during the fiscal year 1906-7	553	184	173	47	153	65	58	88	1,321
	619	199	196	54	177	68	58	92	1,463
Sick cured during the fiscal year 1906-7	527	183	181	46	163	57	56	86	1,299
Sick prisoners on June 30, 1907	92	16	15	8	14	11	2	6	164
Average sick daily	73	8	14	2	17	4	1	2	121
Daily per capita:									
Regular ration	$0.1093	$0.11	$0.10	$0.11	$0.1050	$0.11	$0.11	$0.11	.....
Sick ration	$0.1496	$0.11	$0.13	$0.11	$0.14	$0.11	$0.11	$0.11	.....

Cost of food, medicines, clothes, and shoes for each prisoner: Per diem, $0.1267; per month, $3.8541, per year, $46.2492.

EXHIBIT No. 3.

Number of prisoners in custody at the end of each month during the fiscal year 1905–6 and 1906–7.

Date.	Year.	Penitentiary.	San Juan jail.	Ponce jail.	Mayaguez jail.	Humacao jail.	Guayama jail.	Aguadilla jail.	Arecibo jail.	Total.
July 31	1905	628	473	298	146	180	105	95	35	1,960
	1906	631	294	273	95	142	119	76	111	1,741
August 31	1905	623	514	296	159	160	109	84	25	1,970
	1906	628	96	306	101	145	143	85	102	1,806
September 30	1905	632	490	338	157	169	127	67	26	2,006
	1906	624	270	290	100	152	152	73	113	1,774
October 31	1905	629	476	335	146	172	112	66	36	1,972
	1906	615	288	224	99	161	165	65	117	1,734
November 30	1905	582	503	311	116	175	107	51	32	1,877
	1906	611	264	190	96	171	174	67	104	1,677
December 31	1905	588	468	286	107	135	103	73	38	1,798
	1906	703	265	159	116	155	135	49	93	1,675
January 31	1906	587	458	282	97	170	119	80	44	1,837
	1907	715	288	160	104	128	140	49	64	1,684
February 28	1906	580	418	249	98	154	124	73	54	1,750
	1907	714	283	166	89	147	114	51	69	1,633
March 31	1906	555	439	255	104	129	126	84	49	1,741
	1907	718	261	184	108	152	106	46	74	1,646
April 30	1906	537	444	285	112	151	132	92	62	1,815
	1907	710	256	186	125	132	109	58	93	1,669
May 31	1906	539	296	284	114	148	128	86	108	1,703
	1907	733	215	201	122	115	121	59	120	1,686
June 30	1906	633	306	263	95	140	126	70	99	1,732
	1907	713	237	191	125	136	109	59	129	1,699

EXHIBIT No. 4.

Number of sick prisoners at the end of each month during the fiscal year 1906–7.

Month.	Penitentiary.	San Juan jail.	Ponce jail.	Mayaguez jail.	Humacao jail.	Guayama jail.	Aguadilla jail.	Arecibo jail.	Total.
1906.									
July 31	57	3	24	4	14	4	.....	2	108
August 31	70	8	20	4	23	3	2	3	133
September 30	59	10	13	2	25	2	.....	6	117
October 31	88	17	17	.....	18	1	2	10	153
November 30	74	11	10	1	31	2	2	2	133
December 31	76	9	7	2	19	3	1	1	118
1907.									
January 31	68	9	5	3	10	4	2	3	104
February 28	72	7	10	3	17	3	1	.....	113
March 31	76	6	16	4	16	6	.....	.....	124
April 30	83	8	16	5	19	11	1	9	152
May 31	83	10	20	6	4	11	1	2	147
June 30	92	16	15	8	14	11	2	6	164
Percentage of sick in proportion to the number of prisoners during the fiscal year 1906–7	11	3	7	3	12	4	2	3	.....

EXHIBIT No. 5.

Deaths occurring in each month during the fiscal year 1906–7.

Month.	Penitentiary.	San Juan jail.	Ponce jail.	Mayaguez jail.	Humacao jail.	Guayama jail.	Aguadilla jail.	Arecibo jail.	Total.
1906.									
July	5		1						6
August	2					1			3
September	1	1	1						3
October	1	1							2
November	3	2		1					6
December	1		1						2
1907.									
January	5	3			1				9
February	3	1	1						5
March	1	1							2
April	1								1
May	3		1						4
June	2	1	1		1				5
Total	28	10	6	1	2	1			48
Percentage of deaths in proportion to the number of sick during the fiscal year 1906–7.	3	9	3	2	1	2			
Percentage of deaths in proportion to the number of prisoners during the fiscal year 1906–7	.35	.31	.24	.08	.11	.06			

EXHIBIT No. 6.

Diseases from which prisoners have died during the fiscal year 1906–7.

Disease.	Penitentiary.	San Juan jail.	Ponce jail.	Mayaguez jail.	Humacao jail.	Guayama jail.	Aguadilla jail.	Arecibo jail.	Total.
Pulmonary tuberculosis	13	1	1						15
Anæmia	1	5							6
Gastroenteritis	4		1		1				6
Cardiac diseases	2	1	1						4
Acute myelitis	1								1
Acute entero-colitis	1	1							2
Cirrhosis of the liver	1	1							2
Interstitial nephritis	1								1
Chronic hepatitis	1								1
Pernicious fever			1						1
Pulmonary congestion			1						1
Inanition			1						1
Typhoid fever				1					1
Peritonitis					1				1
Chronic colitis						1			1
Pulmonary œdema		1							1
Asphyxia by hanging (sentenced to death)	3								3
Total	28	10	6	1	2	1			48

EXHIBIT No. 7.

Statement showing terms of sentence of prisoners confined in the penal institutions of Porto Rico on June 30, 1907.

Classification	Penitentiary.	San Juan jail.	Ponce jail.	Mayaguez jail.	Humacao jail.	Guayama jail.	Aguadilla jail.	Arecibo jail.	Total.
Awaiting trial	.....	18	36	11	43	17	8	22	155
Sentenced	713	219	155	114	93	92	51	107	1,544
Total	713	237	191	125	136	109	59	129	1,699
Up to 6 months	4	127	82	56	61	50	31	47	458
Over 6 months and less than 1 year	1	27	22	10	1	5	3	31	100
1 year and less than 2 years	87	46	35	38	18	21	7	24	276
2 years and less than 3 years	88	16	10	6	12	10	3	2	147
3 years and less than 4 years	66	1	1	1	.....	3	1	1	74
4 years and less than 5 years	8	.....	2	1	.....	1	.....	.....	12
5 years and less than 6 years	84	.....	1	1	.....	1	1	1	89
6 years and less than 8 years	66	1	2	1	.....	1	.....	.....	71
8 years and less than 10 years	40	.....	.....	.....	.....	.....	1	1	42
10 years and less than 15 years	134	1	.....	.....	1	.....	3	.....	139
15 years and less than 20 years	36	.....	.....	.....	.....	.....	1	.....	37
20 years and less than 30 years	34	.....	.....	.....	.....	.....	.....	.....	34
30 years and over	22	.....	.....	.....	.....	.....	.....	.....	22
Life time	37	.....	.....	.....	.....	.....	.....	.....	37
Condemned to death	6	.....	.....	.....	.....	.....	.....	.....	6
Total	713	219	155	114	93	92	51	107	1,544

EXHIBIT No. 8.

Classification of prisoners confined in the penal institutions of Porto Rico on June 30, 1907.

Classification.	Penitentiary.	San Juan jail.	Ponce jail.	Mayaguez jail.	Humacao jail.	Guayama jail.	Aguadilla jail.	Arecibo jail.	Total.
Sex:									
Male	709	222	173	112	122	105	57	119	1,619
Female	4	15	18	13	14	4	2	10	80
Total	713	237	191	125	136	109	59	129	1,699
Conjugal relations:									
Single	556	203	157	96	111	89	42	95	1,349
Married	154	31	32	26	21	20	15	32	331
Widowed	3	3	2	3	4	.....	2	2	19
Total	713	237	191	125	136	109	59	129	1,699
Color:									
White	429	116	50	69	33	48	46	86	877
Mulatto	182	100	125	41	87	41	12	29	617
Negro	102	21	16	15	16	20	1	14	205
Total	713	237	191	125	136	109	59	129	1,699
Education:									
Know how to read	10	47	1	.....	.....	.....	.....	.....	58
Know how to read and write	178	24	48	22	27	32	15	22	308
Do not know how to read and write	525	166	142	103	109	77	44	107	1,273
Total	713	237	191	125	136	109	59	129	1,699

EXHIBIT No. 9.

Statement showing the age of prisoners confined in the penal institutions of Porto Rico on June 30, 1907.

Age.	Penitentiary.	San Juan jail.	Ponce jail.	Mayaguez jail.	Humacao jail.	Guayama jail.	Aguadilla jail.	Arecibo jail.	Total.
15 years and under	14	22	7	10	7	2	1	7	70
15 to 18 years	64	48	23	19	13	.....	2	16	185
18 to 21 years	42	56	35	22	30	12	13	20	230
21 to 25 years	130	41	43	23	39	45	15	32	368
25 to 30 years	169	34	33	29	21	28	11	33	358
30 to 35 years	100	18	19	5	7	8	6	10	173
35 to 40 years	63	8	14	5	11	7	2	3	113
40 to 45 years	50	5	9	2	2	5	1	1	75
45 to 50 years	42	4	1	5	3	1	3	3	62
50 to 55 years	11	.....	2	.....	3	.....	3	1	20
55 to 60 years	8	.....	1	2	.....	.....	2	2	16
60 to 65 years	6	.....	2	2	.....	.....	.....	.....	10
65 to 70 years	4	.....	1	.....	.....	1	.....	.....	6
70 to 75 years	5	.....	.....	1	.....	.....	.....	1	7
Over 75 years	5	.....	1	.....	.....	.....	.....	.....	6
Total	713	237	191	125	136	109	59	129	1,699

EXHIBIT No. 10.

Statement showing occupation of prisoners when convicted and who are confined in the penal institution of Porto Rico on June 30, 1907.

Occupation.	Penitentiary.	San Juan jail.	Ponce jail.	Mayaguez jail.	Humacao jail.	Guayama jail.	Aguadilla jail.	Arecibo jail.	Total.
Soldier	1	.....	.....	.....	.....	.....	.....	.....	1
Hatters	3	.....	.....	.....	.....	.....	.....	.....	3
Wheelwrights	3	.....	.....	.....	.....	.....	.....	.....	3
Photographer	1	.....	.....	.....	.....	.....	.....	.....	1
Property owner	1	.....	.....	.....	.....	.....	.....	.....	1
Farmers	33	2	6	5	2	5	1	5	59
Carpenters	16	6	4	1	4	2	.....	2	35
Masons	7	4	1	.....	2	1	1	2	18
Drivers	.....	.....	3	.....	.....	.....	.....	.....	3
Clerks in general	25	1	7	2	2	3	2	1	43
Students	.....	.....	6	.....	.....	.....	.....	.....	6
Blacksmiths	3	2	1	.....	2	1	.....	1	10
Tradesmen	42	4	8	9	2	2	2	6	75
Longshoremen	11	.....	2	1	.....	.....	2	2	18
Painters	6	7	5	1	1	1	.....	.....	21
Bakers	22	6	7	4	8	4	5	3	59
Cigarmakers	28	8	5	5	3	3	4	6	62
Typographers	2	2	2	.....	.....	.....	.....	.....	6
Tailors	4	2	2	1	1	2	.....	.....	12
Shoemakers	11	5	4	2	2	4	.....	2	30
Barbers	16	6	.....	1	2	1	1	.....	27
Butchers	2	.....	.....	.....	2	1	.....	1	6
Merchants	.....	1	2	2	1	.....	.....	1	7
Cooks	3	1	1	1	.....	.....	.....	1	7
Mechanics	.....	1	.....	2	2	.....	.....	.....	5
Newspapermen	.....	1	.....	.....	.....	.....	.....	1	2
Servants	.....	43	17	13	16	6	1	13	109
Silversmith	.....	.....	.....	.....	.....	.....	.....	1	1
Laundrymen	.....	1	.....	.....	5	.....	.....	.....	6
Teacher	.....	.....	.....	.....	.....	.....	.....	1	1
Laborers	473	134	108	75	79	73	40	80	1,062
Total	713	237	191	125	136	109	59	129	1,699

EXHIBIT No. 11.

Statement showing number of prisoners who have served one or more terms, and who are confined in the penal institutions of Porto Rico on June 30, 1907.

Term of confinement.	Penitentiary.	San Juan jail.	Ponce jail.	Mayaguez jail.	Humacao jail.	Guayama jail.	Aguadilla jail.	Arecibo jail.	Total.
Confined for the—									
First term	632	188	138	78	76	83	41	86	1,322
Second term	52	23	22	22	23	14	6	29	191
Third term	15	11	15	4	14	6	7	7	79
Fourth term	9	6	6	5	4	5	1	5	41
Fifth term	3	6	3	2	10	1	1	1	27
Sixth term	1	1	4	3	4		2		15
Seventh term	1		3	3	2			1	10
Eighth term				4	2		1		7
Ninth term		1		2	1				4
Tenth term				1					1
Eleventh term				1					1
Twelfth term									
Thirteenth term		1							1
Total	713	237	191	125	136	109	59	129	1,099

EXHIBIT No. 12.

Statement showing the number of prisoners from the different cities in the island and from foreign countries confined in the penal institutions of Porto Rico on June 30, 1907.

Nativity.	Penitentiary.	San Juan jail.	Ponce jail.	Mayaguez jail.	Humacao jail.	Guayama jail.	Aguadilla jail.	Arecibo jail.	Total.
NATIVES OF PORTO RICO.									
Arroyo	12				1	9			22
Adjuntas	7	1	6						14
Aguadilla	17		2	5			28		52
Albonito	3		1			1			5
Arecibo	27	5	2				1	54	89
Afiasco	17		1	14					32
Aguada	6			2			3		11
Aguas Buenas	6				3				9
Bayamon	13	23			1				37
Barros	3		11						14
Barranquitas	3		1			1			15
Carolina	14	9			3				26
Ciales	2	2						7	11
Camuy	8	3						3	14
Cayey	14	1			1	25			41
Comerio	6	2		1					9
Corozal	4	4		1					9
Coamo	8		10		1	1			20
Cidra	8		1			1			10
Cabo Rojo	6		1	11					18
Caguas	18	1			15		1		35
Dorado	3			1					4
Fajardo	25				12				37
Guayama	12		2		6	38			58
Guayanilla	7		8						15
Gurabo	2				3				5
Humacoa	33		2		36				71
Hatillo	6							3	9
Ysabela	14	2		2			4		22
Juana Diaz	25	1	16				1	1	44
Juncos	4				14				18
Loiza	10	5							15
Lajas	10			2					12
Las Marias	5			7					12
Lares	22						6	1	29
Manati	12	2		1				21	36
Maricao	5		2	8					15
Mayaguez	26		5	31		1			63
Moca	6			1				6	13
Maunabo	2				1				3
Morovis	6							4	10
Naranjito	2	1	2						5
Naguabo	10				9				19

Statement showing the number of prisoners from the different cities in the island and from foreign countries confined in the penal institutions of Porto Rico on June 30, 1907—Continued.

Nativity.	Penitentiary.	San Juan jail.	Ponce jail.	Mayaguez jail.	Humacao jail.	Guayama jail.	Aguadilla jail.	Arecibo jail.	Total.
NATIVES OF PORTO RICO—continued.									
Ponce	54	2	70	2	1	1	1		131
Peñuelas	1		8						9
Patillas	4				1	6			11
Quebradillas	10	1					1	2	14
Rio Piedras	13	13			3				29
Rio Grande	3	3			5				11
Rincon	8			3				1	12
San Juan	25	121	1			1			148
San Lorenzo	9	1			8				18
San Sebastian	15			2			12		29
San German	15		1	24					40
Salinas	8		2			18			28
Sabana Grande	7		4	6					17
Santa Ysabel	5					6			11
Toa Baja	2	5							7
Trujillo Alto	7	3			1				11
Toa Alta	5				1				6
Trujillo Bajo	4								4
Utuado	13	10	2				1	26	52
Vega Baja	11	14	1						26
Vega Alta	4	2							6
Vieques	9				4				13
Yauco	18		25	1	1				45
Yabucoa	9		1		5				15
	708	237	188	125	136	109	59	129	1,691
ALIENS.									
Cuba	2		1						3
Colombia			1						1
France	1								1
England			1						1
Spain	1								1
St. Domingo	1								1
Total	713	237	191	125	136	109	59	129	1,699

EXHIBIT No. 13.

Classification of crimes in the penal institutions of Porto Rico on June 30, 1907.

Offenses.	Penitentiary.	San Juan jail.	Ponce jail.	Mayaguez jail.	Humacao jail.	Guayama jail.	Aguadilla jail.	Arecibo jail.	Total.
Assault	1		43		42	28		2	116
Murder	72	2		3		3	1		81
Assault to commit rape	13								13
Assault and robbery	1								1
Murder, arson, and robbery	1								1
Assault to commit robbery	1								1
Attempt to kill	13			2	2	5	1	3	26
Assault with deadly weapon	1								1
Assault to commit sodomy	4								4
Assault to commit homicide	9					2			11
Assault and battery	1	61		28			11	8	109
Embezzlement	6	14	11	7	7	1	1	13	60
Assault with intent to commit felony					1			6	7
Obscene abuse	1	2	1	2		2		3	11
Adultery		1	5	4	2	4		4	20
Breach of public peace		16	15	16	23	14	5	12	101
Abandonment of children								1	1
Against nature	7		1						8
Corruption of minors					1				1
Against public justice						2			2
Against the executive power		5			1	1	1		8
Discharging of firearms					1				1
Malicious injury		1	1	1		3			6
Burglary	130	10	9	6	8		3	7	173
Fraud					2	1			3
Extortion	1		1		1				3
Forgery	4	1				1	1		7
Counterfeiting	3								3
False impersonation	2	7	8	3	1	1	2	3	27
Larceny	102	96	63	47	32	28	24	55	447
Insanity (awaiting trial)			1		2	3			6
Larceny and robbery	4		1						5
Larceny and burglary	3		1					2	6
Homicide	129	4	2		5	4	2		146
Attempt at homicide	5								5
Homicide and battery	6								6
Arson	2		1			1			4
Incest	2							2	4
Violation internal-revenue law		1	2	1		1	2	1	8
Violation of the health regulations			1	1					2
Violation of the statutes		2							2
Violation of the election law	1								1
Gambling			7				1		8
Battery		1			1				2
Libel			1						1
Mayhem	25		1	2			1		29
Misappropriation of public funds	1		2						3
Perjury	13		1						14
Parricide	2								2
Concealed weapons		9	2	2	2	2			17
Robbery	26	2							28
Robbery and homicide	7								7
Robbery in a gang	36								36
Robbery and arson	6								6
Robbery, burglary, and larceny	1								1
Robbery in a gang and arson	1								1
Receiving stolen goods	3								3
Seduction	7		4			2	2		15
Attempt to murder	2								2
Attempt at homicide	2								2
Attempt to rape	6		2						8
Rape	50	2	4		2		1	7	66
Total	713	237	191	125	136	109	59	129	1,699

EXHIBIT No. 14.

Statement showing the total number of offenses in all the insular penal institutions of Porto Rico at the end of each month during the fiscal year 1906.

	1906.					
	July.	August.	September.	October.	November.	December.
Larceny	471	468	442	439	428	432
Robbery	94	82	77	86	80	87
Burglary	129	134	157	154	143	153
Embezzlement	66	63	66	63	72	53
Forgery	8	8	8	7	5	5
Fraud	.....	.....	1	.....	.....	.....
Malicious injury	13	12	11	7	6	3
Arson	6	7	6	5	4	4
Homicide	147	155	150	146	151	146
Murder	83	85	94	87	80	82
Attempt to kill	13	34	34	30	35	39
Mayhem	21	25	25	23	22	24
Assault and battery	233	256	239	232	229	247
Rape	54	49	51	48	49	50
Attempt to rape	24	22	22	21	22	25
Adultery	21	26	23	15	15	18
Seduction	22	20	26	24	22	21
Against nature	10	10	11	11	13	13
Obscene abuse	9	6	11	13	10	8
Breach of public peace	102	136	128	125	113	96
Concealed weapons	27	28	20	26	23	21
Gambling	4	1	9	5	9	9
False impersonation	29	29	26	30	17	21
Perjury	16	12	10	16	16	17
Against public justice	10	16	17	16	36	25
Violation internal-revenue law	10	10	14	13	6	11
Violation postal law	1	2	2	2	2	1
Violation electoral law	30	40	41	30	23	20
Violation labor law	14	8	4	.....	.....	.....
Other offenses	74	62	49	60	46	44
Total	1,741	1,806	1,774	1,734	1,677	1,675

	1907.						Monthly average.	
	January.	February.	March.	April.	May.	June.	1905-6.	1906-7.
Larceny	423	420	401	453	452	447	572	440
Robbery	80	87	86	82	83	71	100	83
Burglary	159	150	163	176	169	183	118	156
Embezzlement	62	58	58	65	75	53	70	63
Forgery	10	5	6	3	6	7	8	6
Fraud	.....	.....	.....	.....	5	3	4	1
Malicious injury	2	6	5	6	7	6	12	7
Arson	5	4	4	8	6	11	9	6
Homicide	144	149	150	143	154	159	160	149
Murder	88	81	83	82	83	84	77	84
Attempt to kill	39	39	37	37	47	36	28	35
Mayhem	24	22	23	25	24	29	18	24
Assault and battery	229	232	224	220	223	248	269	234
Rape	58	59	57	55	75	87	43	58
Attempt to rape	22	25	25	29	10	8	18	21
Adultery	16	11	13	14	18	20	22	17
Seduction	20	16	15	12	11	15	20	18
Against nature	10	10	10	9	9	8	9	10
Obscene abuse	10	11	16	12	12	11	12	10
Breach of public peace	76	75	85	94	95	101	102	102
Concealed weapons	15	17	19	10	16	17	26	19
Gambling	20	28	23	22	16	8	10	13
False impersonation	26	20	26	27	34	27	25	26
Perjury	20	19	20	16	14	14	14	16
Against public justice	20	12	34	10	16	10	8	18
Smuggling	.....	.....	.....	.....	.....	.....	2	.....
Violation internal-revenue law	11	9	10	6	10	8	15	10
Violation postal law	1	.....	2	.....	.....	.....	3	1
Violation electoral law	22	19	10	4	2	1	17	20
Violation labor law	1	1	1	1	.....	.....	3	2
Other offenses	35	48	43	48	14	27	49	46
Total	1,648	1,633	1,649	1,669	1,686	1,699	.....	.....

EXHIBIT No. 15.

Prisoners pardoned and released on parole during the fiscal year 1906–7.

Month.	Penitentiary.	San Juan jail.	Ponce jail.	Mayaguez jail.	Humacao jail.	Guayama jail.	Aguadilla jail.	Arecibo jail.	Total.
PARDONED.									
August, 1906		1							1
September, 1906		1				1			2
December, 1906	6							1	7
February, 1907	1	1		1					3
March, 1907	2	2							4
April, 1907	2		1						3
May, 1907	1		1						2
June, 1907	1	1				1		1	4
Total	13	6	2	1		2		2	26
ON PAROLE.									
March, 1907	1								1
April, 1907	2								2
June, 1907	4				1	1			6
Total	7				1	1			9

EXHIBIT No. 16.

Statement showing the number of escaped and recaptured prisoners during the fiscal year 1906–7.

Month.	Penitentiary.	San Juan jail.	Ponce jail.	Mayaguez jail.	Humacao jail.	Guayama jail.	Aguadilla jail.	Arecibo jail.	Total.
ESCAPED.									
July, 1906	1 road	1 street	1 road	1 road	1 road	3 road			8
August, 1906	1 road		1 city	1 road	1 city	1 road	1 court	3 jail	9
September, 1906						4 road		1 road	5
October, 1906	1 road		1 road			2 road			4
November, 1906	2 road	1 court				2 road			5
December, 1906		1 street		1 road	1 jail	2 road			5
January, 1907	2 road					1 road			3
February, 1907	2 road	1 road		1 road		1 road			5
March, 1907	1 garden		1 city						2
April, 1907			1 city						1
June, 1907	2 road		1 city						3
Total	12	4	6	4	3	16	1	4	50
RECAPTURED.									
July, 1906	1	1	1			3			6
August, 1906	1			1	1	1	1	3	8
September, 1906						2			2
October, 1906	1		1			2			4
November, 1906		1		1		1			3
December, 1906		1		1		1			3
January, 1907						1			1
February, 1907	1	1		1		1			4
March, 1907	1								1
April, 1907			1						1
June, 1907	1		1						2
Total	6	4	4	4	1	12	1	3	35

EXHIBIT No. 17.

Number of prisoners that have been monthly employed on the insular highways during the fiscal year 1906–7.

Month.	Penitentiary.	San Juan jail.	Ponce jail.	Mayaguez jail.	Humacao jail.	Guayama jail.	Aguadilla jail.	Arecibo jail.	Total.
1906.									
July	4,576	.....	524	974	525	.....	490	552	7,641
August	2,148	.....	540	1,005	648	989	517	621	6,468
September	2,197	.....	460	885	344	1,159	423	460	5,928
October	3,310	.....	500	877	600	1,371	284	598	7,540
November	2,252	.....	414	638	549	974	271	504	5,602
December	2,800	.....	440	649	413	1,208	289	463	6,262
1907.									
January	3,165	368	366	707	595	579	97	190	6,067
February	2,751	428	.....	434	481	496	.....	.....	4,590
March	1,885	529	.....	460	539	504	.....	.....	3,917
April	1,679	598	.....	497	870	559	.....	.....	4,202
May	1,739	138	.....	689	870	769	.....	483	4,688
June	1,767	.....	.....	780	900	692	.....	569	4,708
Total	30,269	2,061	3,244	8,594	7,334	9,300	2,371	4,440	67,613

EXHIBIT —.

REPORT OF THE CHIEF OF THE INSULAR POLICE.

OFFICE OF THE CHIEF OF INSULAR POLICE,
San Juan, P. R., July 1, 1907.

SIR: In compliance with article 25, paragraph 5, of "Rules and regulations for the government of the insular police," approved March 3, 1902, I have the honor to submit herewith the following report regarding the services rendered by the insular police, and the changes the organization has undergone during the fiscal year beginning and ending July 1, 1906, and June 30, 1907, respectively:

On July 1, 1906, the amended law governing the insular police, enacted by the third legislative assembly of Porto Rico in its second session, and mentioned in detail in the last annual report, went into effect. This required the redistribution of the island from six to seven districts, and again the districts from two to three precincts, also the suppression of all subposts, so that under the new law the island is divided as follows:

Headquarters.	District.	Posts.	Detachments.
San Juan	First	18	8
Ponce	Second	10	7
Mayaguez	Third	10	3
Arecibo	Fourth	12	4
Humacao	Fifth	14	4
Guayama	Sixth	11	5
Aguadilla	Seventh	8	3
Total		83	34

The distribution of districts into precincts, with headquarters at the towns named, is as follows:

District.	First precinct.	Second precinct.	Third precinct.
First	San Juan	Bayamon	Carolina.
Second	Ponce	Yauco	Juana Diaz.
Third	Mayaguez	San German	Cabo Rojo.
Fourth	Arecibo	Manati	Utuado.
Fifth	Humacao	Caguas	Fajardo.
Sixth	Guayama	Santa Isabel	Cayey.
Seventh	Aguadilla	Lares	Afiasco.

Captains, besides being in command of their respective districts, are also in direct command of the first precinct thereof.

The first lieutenants are in command of the second, and the second lieutenants in command of the third precinct.

All posts of the insular police are stationed in cities and towns, and are commanded by warrant officers, while detachments are stationed in rural districts where the distance is too great to be reached

by patrols that are sent out daily from the different posts. Detachments are usually commanded by some experienced guardsman.

The new law provides for 850 privates; but owing to the insufficient sum provided in the budget for salaries of insular police the force could not be raised to that strength, and the entire enlisted force (privates) was only raised to 695. The highest number of enlisted men (privates) doing service at any one time during the past year was 820, of which 125 were special policemen, and only served during the months of October and November; that is, during the election period.

The insular police is composed of the following officers and enlisted men:

Officers:		
Colonel, chief	1	
Major, assistant chief and inspector	1	
Captains	1	
First lieutenants	8	
Second lieutenants	8	
		25
Civilians:		
Voucher clerk (civilian)	1	
Stenographer-telegrapher (civilian)	1	
		2
Enlisted men:		
Sergeants	20	
Corporals	75	
Privates	695	
		790
Total number of entire force		817

The law enacted by the last legislature (1907) provides for twenty men to be detailed as detectives with a slight increase in pay. This number is insufficient for the work coming under their bureau, and more men from the regular force had to be detailed for duty in plain clothes, without receiving the extra compensation.

The greatest hindrance to making this force more efficient is the lack of a special fund set aside for this bureau, to pay expenses accruing from services rendered, and for which it is impracticable to furnish receipts as required by the office of the auditor of Porto Rico. Arrangements should be made to remedy this defect, as this is one of the most important branches of the service.

The present strength of the mounted force is 65. The horses are distributed over the island where most needed. This force has been gradually reduced, due to deceases, from 76 to 65 within the last two years. Steps should be taken to bring it up to its original strength.

The following changes in officers and enlisted men were made during the last fiscal year:

Capt. Pedro A. Guerrero, dismissed July 14, 1906, for conduct prejudice to good order and discipline.

Second Lieut. Ramón Guanill, resigned April 15, 1907.

First Lieut. José G. Iturrondo, resigned May 3, 1907.

First Lieut. Sergio Noa, dismissed May 31, 1907, for intending to frustrate justice by interfering with witnesses in a certain criminal case tried before the municipal court of Manati.

Number of enlisted men honorably discharged	546
Number of enlisted men reenlisted	398
Number of enlisted men dismissed for offenses	37
Number of new men enlisted	185

Though it is a well-known fact that in past years the election of public officers was the cause of more or less disturbances, I take pleasure in stating that the election during the last fiscal year was the most peaceful since the American occupation, no disturbance of consequence taking place during the whole period.

It is not necessary for me to go into detail as to the services rendered by the insular police during the election period, which practically lasted from May until November, nor during the visits of the President of the United States; of the Secretary of State, Hon. Elihu Root, as well as that of Secretary of War, Hon. William H. Taft. They are well known to you, and I think it sufficient to state that every member of the insular police felt proud of the public commentations made by the Governor regarding their work during the election, and those made by the President of the United States during his visit to this island.

Labor strikes in the past year were limited, and, with the exception of the cigarmakers' strike of the Porto Rico American Tobacco Company, which lasted about four weeks (the strikers finally going back to work at the same rate of pay), none were of serious consequence.

The number of arrests during the past fiscal year is practically the same as during the fiscal year of 1905 to 1906. Notwithstanding such being the case, it will be seen from the following comparison that the criminal element has considerably diminished:

Crimes.	1905-6.	1906-7.	Crimes.	1905-6.	1906-7.
Robbery	62	55	Resisting the police	251	107
Rape	100	70	Gambling	4,429	3,313
Seduction	377	320	Drunkenness	333	175
Burglary	125	112	Fighting	3,002	1,372
Petit larceny	1,928	1,577	Cruelty to animals	6,577	4,545
Cattle stealing	29	15	Carrying firearms	3,139	2,439
Receiving stolen property	23	4	Violation of sanitary laws	8,011	6,945
Extortion	13	7			
Abuse of confidence	5,056	471	Total	33,455	21,527

This shows a total decrease of 11,928 of the crimes above mentioned within the last year.

The augmentation to last year's figures is caused by the increase of lesser offenses, coming principally under the headings of "Violation of municipal ordinances," with 3,514; "Disorderly conduct," with 2,503, and "Other minor offenses," with 1,286.

The total arrests, and the crimes or violations of laws for which they were made, from July 1, 1906, to June 30, 1907, are as follows:

Murder	30	Petit larceny	1,577
Attempt of murder	26	Stealing cattle	15
Attempt of suicide	10	Receiving Stolen property	4
Robbery	55	Extortion	7
Rape	70	Abuse of confidence	471
Abduction	65	Perjury	5
Seduction	320	Bribery	4
Bigamy	6	Smuggling and defrauding internal revenue	150
Incest	6	Resisting the police	144
Crime against nature	4	Assault and battery	3,593
Arson	24	Gambling	3,313
Burglary	112	Drunkenness	158
Falsification of documents	5	Disorderly conduct	10,861
Counterfeiting	6	Fighting	1,372
Grand larceny	155		

Cruelty to animals	4,545	Violation of sanitary laws	6,945
Carrying concealed weapons	2,439	Fugitives from justice	166
Discharging firearms	95	Other minor offenses	7,807
Vagrancy	7		
Prostitution	38	Total arrests	56,475
Violation of municipal ordinances	11,865		

The insular police commission, composed of Dr. Manuel Quevedo Baez, Messrs. Eduardo Acuña, and Donald E. Richardson, have been of great assistance toward obtaining and maintaining the discipline and efficiency of this department, and I take this opportunity to thank these gentlemen in the name of Col. Terence J. Hamill, as well as myself, for their untiring efforts in dealing justly in all matters brought before them.

I also desire to thank the officers and men of the force for the faithfulness and loyalty displayed at all times and the efficient manner in which they performed their duties.

Very respectfully,

WILHELM LUTZ,
Major and Acting Chief of the Insular Police.

Hon. RÉGIS H. POST,
Governor of Porto Rico, San Juan.

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EXHIBIT F.[a]

REPORT OF THE COMMISSIONER OF EDUCATION FOR PORTO RICO.

DEPARTMENT OF EDUCATION OF PORTO RICO,
San Juan, July 31, 1907.

SIR:

I have the honor to present herewith the annual report of the department of education for the year ending June 30, 1907. In its financial statements it covers the fiscal year 1906-7, and in its statistical and narrative portions the school year from September, 1906, to June, 1907, inclusive. While it has been customary in previous reports to include in the narrative some account of the summer work and the plans made for the following school year, this is precluded in the present report by the fact that the writer retires from office on August 1.

Moreover, the fact that the report of this office for the year 1906 was very voluminous and embodied a very full account of the administrative organization of the office and its workings assigns to the present report very narrow limits. It must omit the preparations for the school year 1907-8 and all plans for the new year, since they are to be intrusted to other hands, and it would be quite superfluous to repeat retrospectively the statements of last year's report as to the general development of the school organization during the administration of the present head of the department. The report is therefore of necessity confined to a succinct statement of the events of the last nine months. Those who are especially interested in the administrative development of the office will do well to examine the abstracts of the reports of the administrative officers of the department presented in Part II of this report in connection with the more or less extended statement of their duties and responsibilities to be found in the report of 1906.

The statistical data relates to the year ended June 30, 1907, though the narrative touches upon events up to August 1, 1907, on which date the present commissioner will retire from office.

In conformity with your instructions, I have the honor to present herewith the following summary of statistics of schools in Porto Rico for the school year 1906–7:

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[a] This report is identical with the report made by the commissioner of education of Porto Rico to the Secretary of the Interior of the United States.

tion to the ends it serves the less significant appear to be such changes. They become merely minor adjustments in the mechanism. Hence it becomes worth while in the record of an administrative agency to note changes occurring from time to time which might appear to the outsider trivial and inconsequential.

The organization so fully outlined in the report for 1906 has suffered few changes. To conform to the language of the appropriation act passed by the legislature of 1907 the name of the division of school extension has been changed to that of division of school buildings. The nomenclature is more appropriate, describing more accurately the work entrusted to this division, and avoiding many misapprehensions as to its scope and duties. The audit of the accounts of the school boards has been an important and practically independent function of the division of property and accounts, under the charge of the assistant chief of the division. It seemed a fitting recognition of the importance of this service, and the efficient and devoted labors of the incumbent, Mr. A. Gonzalez Font, to establish a separate division charged with this duty. Accordingly, in May, 1907, the division of school-board accounting was established, with Mr. Gonzalez as its chief. The increased labor in the division of supervision and statistics has been recognized by the provision of an additional check in that division. Otherwise the office organization remains unchanged.

There have been no changes in the personnel of the immediate office force during the year, though Mr. L. D. Lindsley has received his permanent appointment as chief of the division of school buildings. This permanency in the office force has contributed greatly to the efficiency of the work. I have further sought to promote harmony in the office and a better understanding of what is going on among its several officials by requiring all circular letters proposed to be issued to have the approval of the chiefs of divisions, and by establishing a daily conference of the chiefs of divisions with the assistant commissioner and commissioner. These measures have proven of inestimable value. Through them hasty or ill-considered action has been avoided and the department has been able to act as a unit in all important matters.

Somewhat more numerous have been the changes among the district superintendents of schools. My last report noted the appointment of Mr. Terry to Fajardo and Mr. Guy to Aibonito. Before taking his post Mr. Guy resigned to accept an instructorship in the normal school, and after a very brief service Mr. Terry was appointed principal of the high school at Ponce on the resignation of Mr. C. A. Perry. Their places were filled by the appointment of Mr. Harold M. Stiles in Fajardo and Mr. Z. C. Staples in Aibonito.

At the close of the year Mr. Daniel F. Kelley, superintendent at Ponce, after five years of faithful and efficient service in the department, resigned his post to return to the United States to pursue professional studies. A vacancy also occurred in the Carolina district by the resignation of Mr. George L. Spaulding. To fill the vacancy in Ponce Mr. J. W. Zimmerman was transferred from the Arecibo district, and the resulting vacancy in the latter filled by the transfer of Mr. F. E. Libby from Lares. Several other changes were made July 1, 1907. They were dictated by the established policy of the department to give the larger districts as far as possi-

Monthly salary of teachers as fixed by law during the year 1906–7, has been as follows:[a]	
Rural teachers—	
Second class	$35.00
Third class	30.00
Graded teachers and teachers of English—	
First class	55.00
Second class	50.00
Third class	45.00
Principal teachers—	
Second class	75.00
Third class	70.00
To all of which amounts are added allowances for house rent, as follows:	
Rural teachers, not less than $3 nor more than	8.00
Graded, principal, and special-work teachers, not less than $10 nor more than	15.00
Total expenditure for school purposes, 1906–7:	
By insular government	650,935.00
By local government	257,859.00
Total	908,794.00

The report herewith presented is composed of three distinct but closely related parts. Part 1 contains the general record and comment, part 2 the detailed information in the abstracts of reports of officials of the department, and part 3 the statistical tables. As in previous years it has been our object by consistent reference to the detailed reports, and especially the statistical tables, to weld the three parts into a harmonious whole. Every table is utilized in the text comment, and the tables have been constructed especially with a view to elucidating the problems of school administration.

At the conclusion of three years' service it is a source of much gratification that progress has been made in so many directions. The administrative service has been greatly improved, the schools have increased in number, the attendance has been better, many new buildings have been erected and more are in prospect, English has become the dominant language in the work of the graded schools, and many minor improvements have been made. At the same time I realize more fully than ever how much credit is due to my able assistant, Mr. E. W. Lord, to loyal and efficient chiefs of division, to the interest and zeal of the district superintendents, and to the devotion of our teachers, who have loyally cooperated in carrying out the plans of the central office. Moreover, the people of Porto Rico are hungry for education, and while occasional differences have existed between the department and the local authorities, there has been, in general, a spirit of hearty cooperation with all efforts to advance educational interests which has borne good fruit in the progress of the schools.

ORGANIZATION AND PERSONNEL.

Any administrative organization which will effectively meet new conditions as they arise is subject to change. But as time goes on these changes are less frequent, and the better adapted the organiza-

[a] Special teachers as per special contract.

charge for house rent is a heavy tax upon the resources of the poorer boards and in some cases prevented the proper development of the graded schools, through the inability of the boards to support schools of that rank. Nor did it seem proper to obligate the boards to pay house rent to teachers in whose appointment they had absolutely no voice. The savings effected to the boards by these two provisions should be helpful in permitting an increase in the number of schools.

The public school system is always carried to a greater perfection in the larger centers of population. Every effort to extend the benefits of the system to smaller communities must merit approval. The establishment of the system of preparatory teachers described in my last report had for its purpose to extend some of the benefits of the upper grades to communities too small to support such grades in the regular school system. The legislature of 1907 has taken a further step which will open up the high school courses to pupils from the smaller towns. It has established fifty scholarships in the high schools to be assigned to the most promising graduates of the eighth grades throughout the island. The monthly payments are moderate in amount, but are sufficient to pay the subsistence of pupils from other places.

In counting up what the legislature of 1907 did for the cause of education in Porto Rico mention should be made of its appropriations. The act making appropriations for the fiscal year 1908 is a model of simplicity and directness. It has reduced the number of appropriation heads, has taken over the division of school buildings heretofore supported from the trust fund, and has increased the appropriation for salaries of the common schools to $500,000. By a special act the legislature donated a large and adequate piece of public land to the school board of San Juan for the erection of a school building.

The crowning act of the legislature was the establishment of a school building fund, for which it appropriated the sum of $80,000. The act contemplates a permanent fund to be nourished by future appropriations, by interest payments, and by repayments from school boards availing themselves of the privileges of the act. The law provides that school boards who apply for assistance from the fund shall furnish the necessary sites and agree to repay in a period not exceeding ten years one-half the cost of erecting the buildings. The buildings are to be erected by the insular government from the capital of the fund, which, as already indicated, will be reimbursed in part by the repayments of the school boards. This law gives promise of great and lasting benefit to the schools of the island.

TEACHERS.

Efforts to extend considerably the school system met with the usual difficulty in the inadequate supply of duly certified teachers. The establishment of the rank of preparatory teachers was a considerable help, and of the 100 teachers authorized about three-quarters were employed. Being young people willing to work and willing to learn they have given satisfaction and have accomplished good results. This has been due in part to the fact that many of them had qualifications superior to the minimum fixed by the law. Quite a number were possessors of the eighth-grade diplomas, and thus

qualified to take the examination as rural teachers. Some of them did so, and this grade already has its graduates in the higher rank. It can be made a regular source of supply for rural teachers. An unwarranted feeling that these teachers might crowd out the older and experienced rural teachers led to certain restrictions both upon the number of such teachers and the conditions under which they could be employed. With the dearth of teachers and the crying need for education in the rural barrios, together with better financial conditions among the boards which would permit an extension of the schools, it would seem wise to have these restrictions removed, and legislative action to that end should be taken.

The department of education has striven in every possible way to increase the number of teachers so far as such an increase could be effected without a lowering of standards. It has adopted in its examinations the system of credits which gives to the candidates partially successful in their examinations credits for those subjects in which they have passed satisfactorily, provided that the remaining subjects be passed at the next subsequent examination for the same license. It further combined in June, 1907, examinations for the eighth-grade diploma with those for rural licenses, so that all candidates for the former, by passing in the additional subjects required for the latter, received their licenses to teach without a repetition of the examination in those subjects common to both. As a result of these several devices as many as 118 rural teachers were licensed as a result of examination in 1907, as compared with only 25 in the preceding year, which brightens the prospect for an extension of school work in the year 1908.

It requires no special effort to build up the ranks of the graded teachers. The normal school is accomplishing this in a very satisfactory manner. As stated in my last report, the number of graded licenses outstanding is considerably larger than the number of places to be filled. Despite a few exceptions where personal and even political motives unfortunately control the selection of teachers, the better qualified graded teachers are those selected for these positions. Competition for them is keen, with the result that the general average of ability among these teachers is fortunately rising.

Last year every effort was strained to bring out the maximum teaching force, and to that end many new schools were assigned to the various districts. It was not the expectation of the department that they would all be filled, and in fact many of them remained unopened during the year. The number of vacant schools was frequently alluded to and was the cause of much discussion. Except in rare instances there were, strictly speaking, no vacant schools. They were authorized schools not opened. Yet perhaps no harm was done by the frequent references to the many vacant schools. It emphasizes more strongly than anything else could do the need for more teachers, and possibly stimulated some persons to qualify as such. Allotments have been made for the coming year in such manner that it is hoped there will be no "vacant schools."

ENGLISH.

Attention was called in my last report to the gratifying progress which was being made in English in the schools of Porto Rico. So great an impetus has been given this work in the past year that the time seems not far distant when the graded schools throughout the island will be taught exclusively in the English language. It is the more creditable that this result will be achieved through the efforts of the Porto Rican teachers, who are rapidly qualifying themselves to teach in the English language. The number of American teachers in our schools is practically stationary. Their rôle is a very important one and is not likely to suffer diminution, but there is no prospect whatever that their number will be materially increased.

The present status of English work can be seen from the following statement:

	1905-6.	1906-7.
1. Schools taught wholly in English by American teachers	37	74
2. Schools taught partly in English by American teachers	34	35
3. Schools taught wholly in English by Porto Rican teacher	37	128
4. Schools taught partly in English by Porto Rican teachers	52	152
Total	160	389

The increase is remarkable. These figures do not show the number of schools in which English was taught as a special subject. It materially diminished, which permitted the increase in groups 1 and 2 without any increase in the number of American teachers. Far more striking is the increase in groups 3 and 4. Nor can there be any doubt with so many teachers in training in group 4 that there will be a substantial increase in the coming year in the grades taught wholly in English.

Since schools and grades are not identical, a further analysis by grades is interesting:

English teaching in grades of graded schools (first term 1906-7).

	Grades.								Total.
	First.	Second.	Third.	Fourth.	Fifth.	Sixth.	Seventh.	Eighth.	
All in English by American teachers	1	10	13	13	20	17	12	9	95
Partly in English by American teachers	2	9	13	12	8	4	3	1	52
All in English by Porto Rican teachers	11	58	32	23	6	4	4	.....	138
Partly in English by Porto Rican teachers	54	47	34	28	23	15	8	1	210
As a special subject by American teachers	24	20	21	16	9	6	4	4	104
Grades in which no English is taught	71	2	1	1	.....	.....	.....	.....	75
Total	163	146	114	93	66	46	31	15	674

From this table the following derivative percentage statement has been constructed, which will serve to bring out essential facts:

Grade.	Grade teaching in English—		Special teaching.	No English.
	By Americans.	By Porto Ricans.		
	Per cent.	*Per cent.*	*Per cent.*	*Per cent.*
First	1.8	39.9	14.7	43.6
Second	13.0	71.9	13.7	1.4
Third	22.8	57.9	18.4	.9
Fourth	26.9	54.9	17.2	1.0
Fifth	42.4	43.9	13.7	.....
Sixth	45.7	41.3	13.0	.....
Seventh	48.4	38.7	12.9	.....
Eighth	66.6	6.7	26.7	.....

The fact that more than half the first grades are receiving instruction in English in one form or another, while the course of study contemplates that they shall receive none at all, represents the revolt against the lack of logic in the course of study. Many of the superintendents comment upon this fault and the great difficulty of getting the children started in the second grade in a wholly strange language. This does not condemn the course of study, but indicates that we can get rid of its makeshifts sooner than we anticipated. For the rule that instruction in the first grade should be wholly Spanish and in the upper grades wholly English is a makeshift, based upon the assumption that the number of teachers available for giving instruction in English would not increase rapidly enough to supply the demand for all the grades. Experience shows a more rapid increase than was anticipated, and hence the ironclad rule can be broken. Another cause of this rule was the excessive numerical preponderance of the first over the second grade, which led to the belief that a large number of children never went beyond the first grade. This is probably erroneous, as indicated by the study of our promotion in last year's report. Moreover, it is not so marked in the present year, and should, as the school system improves, gradually disappear. Hence, we shall probably find at an early date the rule confining instruction in the first grade to the Spanish language will entirely disappear.

It is gratifying to note that, apart from the first grades, there are very few indeed which are wholly without training in English. It also denotes progress that what by common consent is the least effective method of imparting a knowledge of English, namely teaching as a special subject is the form of instruction which is the least frequent. Less than one-fifth of the grades are so taught. The remaining four-fifths approximately receive their instruction in English by its use as a medium of teaching, in the lower grades predominantly at the hands of Porto Rican teachers, and in the higher grades more frequently at the hands of American teachers. Experience, up to the present at least, shows that these numerical relations correspond to relative efficiency. It is the testimony of the superintendents that in the lower grades the teaching of the Porto Ricans now engaged in those grades is more effective than that of the Americans now employed in the same grades. Equally true is it that the Americans in the upper grades are superior to the Porto Ricans in those grades.

Of course it should be remembered that there is a conscious selection of the best American teachers for the upper grades. There is also a conscious selection of the best Porto Rican teachers for the larger places where they are assigned to the lower grades.

As the figures show, there has been an extraordinary increase in the use of English as the school language. A careful reading of the superintendents' reports for the several districts shows in the main an optimistic sentiment in regard to the quality of the work done. It is clear that they have a keener appreciation of the difficulties of this work than before, and in some instances it can be read between the lines that perhaps the work has been pushed a little hastily in some places. But all are agreed that the work should be continued, and most of them recommend its extension.

Looking back over a period of three years, it may be confessed that in some instances errors were made in the method of introducing English. The Ponce and San Juan plans were too generally followed. In both of those towns preparation for the high school was the primary purpose of the English schools. When these schools were converted into grammar schools, it was natural that English should be introduced from the top downward throughout the entire system. But what was good for San Juan and Ponce was not necessarily good for the other towns. Here the error was frequently made of placing the pupils of the upper grades on the English basis when it would have been kinder to them and better for the normal development of the school system had they been allowed to continue their work in Spanish and to finish their course, efforts to introduce English being concentrated upon the lower classes, where a small vocabulary is necessary.

Results again would have been better in the smaller towns had the American teachers been more efficient and had there been greater stability. Reference has been made in previous reports to the difficulty of securing American teachers of the highest standard with the salaries which we are able to pay. The scanty supply of American teachers and the frequency of resignations after the year begins has led to a system of transferring teachers from one town to another. These transfers, though oftentimes unavoidable, result in serious breaks in the continuity of school work, and are felt all the more keenly now the American teachers are so largely employed in grade work. It is therefore recommended that this question of transfers be carefully studied with a view to reducing them to the lowest possible limit.

RELATIONS TO LOCAL ADMINISTRATION.

The department is in close relation with the local school boards and these relations have been almost uniformly pleasant and mutually helpful. There are three main points of contact—through the local superintendents, through the secretary's office, and through the division of school board accounting.

The superintendents are ex officio members of all the school boards in their districts, with right to participate in all meetings, but without votes.

Through the secretary's office in the department the school boards receive all information as to allotments, approval of teachers, and

similar matters. It has been our constant study to aid the school boards as much as possible. Vexatious delays which were unavoidable with a less highly developed office organization have been eliminated. Particular attention has been given to getting the allotments of schools in the hands of the boards at an early date. This enabled them to formulate their budgets and to make their appointments for the coming year, in large measure before the school year closed. This has been a great boon to the teachers and to all concerned. When nominations and appointments occurred after the year closed, there was difficulty in communicating with teachers, and the latter went through the summer with great uncertainty as to their future work. Forms used in nominations and appointments were considerably simplified, and correspondence connected with the matter thereby diminished, to the great satisfaction of all concerned.

The careful system of bookkeeping adopted by the school boards, as described in the report of 1906, has given excellent results. The principle set forth in our instructions of last year in regard to the computation of receipts were carried through with good effect. Deficits have practically disappeared and all the boards are on a good financial basis. The principle set forth in these budgets has received a further extension during the present year. The annual income being calculated in advance, the boards have made up a general budget and a supplementary budget. The first is based upon annual receipts and in expenditures is devoted to the annually recurring charges. This budget can be made up before the new fiscal year begins and receive the sanction of the department. The second or supplementary budget is based upon the cash balance on hand at the close of the fiscal year. In expenditure this budget is applicable chiefly to those useful and oftentimes imperative expenditures which do not necessarily recur annually. These are the more extensive repairs to school buildings, purchase of equipment for schools and offices, building of rural schoolhouses, and like expenditures. In some cases the current balances have been devoted to canceling indebtedness. Many of the boards have annual payments to make on school buildings and on loans, and have availed themselves of a favorable cash balance to make advance payments on these debts, thereby saving interest and placing themselves in a better position to undertake new projects for which further advances from the Insular Treasury must be solicited.

The economies practiced during the year in expenditures, although a larger number of schools were maintained, kept the aggregate disbursements of the board at about the same figure as in 1906. But the year was an excellent one for the insular treasury, and a larger proportion of the current taxes and the taxes in arrears was collected than in former years. Hence the boards closed the year with an increased balance on hand, being $88,592.76, as compared with $43,878.24 in the previous year. Again, while the year 1905–6 closed with a floating debt of $9,215.27, the corresponding figure on June 30, 1907, was only $1,911.78. This slight floating indebtedness was generally offset by treasury balances, and in only a few cases did it mean an actual deficit. In four towns only was there such a deficit, namely, in Aguas Buenas, Cayey, Comerio, and Sabana Grande. What this means can be realized by stating that on June 30, 1905, only two years before, as many as 26 school boards were burdened with a floating in-

debtedness in excess of their cash balances. Two years, therefore, under the improved methods now in vogue have sufficed to bring order out of chaos. It is further to be noted that the fiscal year 1904–5 only 10 boards had assumed any annual obligations in regard to school construction, whereas in 1906-7 there were 21 boards making regular payments to the insular treasury on this account.

PROFESSIONAL PROGRESS OF TEACHERS.

A well-organized educational department is just as solicitous of the progress of its teachers as of its pupils. To this end teachers' conferences and similar agencies have become an established adjunct to educational systems.

During the present year we have had in operation three such agencies in Porto Rico, language instruction, teachers institutes, and summer schools.

LANGUAGE WORK.

Language instruction is given in the English language to the Porto Rican teachers and in the Spanish language to American teachers.

The instruction in English is given by the American teachers, except where none are available, when a correspondence course is given conducted directly by the department. Class instruction is given in three courses—elementary, intermediate, and advanced. For the first two courses special text-books have been prepared by the assistant commissioner and have given excellent results. These books are especially adapted to practical instruction and the acquisition of a substantial working vocabulary. In the advanced course more reading is done and the work has a more distinctively literary flavor. In all, 939 teachers were examined in these courses at the end of the year. It is significant of the advance which has been made by the teachers that while we find 205 enrolled in the elementary course there were 362 in the intermediate and 372 in the advanced work. It is gratifying to note that in the June examinations the percentage of failure was only 7.02 per cent, while a year before it had been 9.38 per cent.

The law provides that if teachers fail to pass they shall have another examination within three months, and that upon a second failure licenses may be suspended. In applying the law the utmost possible indulgence was shown. As it was the first year of the law it seemed proper not to suspend teachers who had been taking the intermediate or advanced courses, since their failure might be deemed due in a measure to faulty classification. A special inquiry was made in regard to each failure in the elementary course, in order to bring out whether the teacher had had regular instruction, and to ascertain whether his failure to succeed was due to lack of opportunity, to incapacity, or neglect. Only in cases where it was established beyond a preadventure of a doubt that the failure was due to willful neglect of opportunities offered was a suspension imposed. It is gratifying to note that they were few in number.

American teachers are encouraged to devote themselves to the study of Spanish, and though formal instruction can not be offered

them a course of readings and study has been carefully outlined for elementary, intermediate, and advanced work, and the books for this purpose are loaned by the department. Forty-six candidates presented themselves for examination in the several courses and 37 passed them successfully.

INSTITUTES.

Institutes were held under the supervision of the department in all the districts of the island. They were all marked by seriousness of purpose and a strictly practical character. The entertainment features which so often characterize gatherings of this sort were not allowed to obtrude themselves into the business sessions. At the same time the occasions were quite generally utilized for social gatherings which had a useful purpose.

As the manner of conducting the institutes in past years has not been equally satisfactory to all, it was decided to give the several superintendents the utmost freedom. Each superintendent was invited to send in his plan of the meeting, and after careful consideration in the department, the plan was approved, or, in agreement with the superintendent, modified in such particulars as did not seem feasible to the department. The department contented itself with certain general suggestions and outlining certain subjects of discussion which seemed appropriate to the institutes in case the superintendents desired to select such topics. As a result of this policy the institutes were much more varied in character as well as more satisfactory locally than in former years.

They had, however, certain aspects in common. Model or practice classes became everywhere a feature of the institutes. These interested the assembled teachers, who criticised freely, intelligently, and helpfully what they saw in the class work. A second feature was the absence of essays upon general subjects, and a limitation of papers and discussions to questions of an intensely practical character. A third feature was that public meetings were less general. Instead of these public meetings, representatives of the department spoke more informally in the regular sessions of the institute. The commissioner visited a number of the conferences, speaking in several cases directly to the teachers.

The value of these annual gatherings becomes year by year more manifest. Since they have been given an intensely practical character they have awakened an increased interest among the teachers.

SUMMER SCHOOLS.

In the budget for 1907–8 an appropriation was secured for conducting summer schools. A very large number of teachers volunteered for these schools, and they were provided in a majority of the school districts. They are in charge of an American teacher as director, assisted by one or more Porto Rican teachers. In all of them instruction in English is a common feature, the remainder of the programme being adjusted to meet, as far as possible, local needs. The schools are in session at the time of writing this report, and a fuller account of them must be left to the future.

SCHOOL BUILDINGS.

The significance of the year in the matter of school buildings lies more in its promise than in its achievement. Actual building operations have not been extensive, but an elaborate building programme has been laid out and preliminary steps taken which are of the utmost importance.

Graded buildings have been completed during the year at Toa Baja and Coamo. At the latter point a six-room masonry building has been erected by the school board from the proceeds of an insular loan. The building is in outward appearance an exact counterpart of the school at Juana Diaz, but is of somewhat lighter construction. With the completion of this building the school district of Coamo has the satisfaction of having all its graded schools housed in modern buildings. The school at Toa Baja, erected under the direction of the department, the municipality and school board both contributing to the expense, is a four-room frame building varying slightly in its type from that erected in Isabela.

Rural school buildings have been erected by the department in Isabela, Utuado, Cayuas, Rio Piedras, and Yabucoa. These are all portable buildings. The department has made every effort to construct rural school buildings at a reasonable cost. In so doing it purchased five portable schoolhouses from the Ducker Company of New York. In spite of favorable prices obtained, the experiment can hardly be considered a successful one, since the high cost of transportation, both of ocean freight and in the island, materially enhanced the price. The cost of the buildings finally erected is nearly $1,000, which seems rather high for buildings of this size. Plans for buildings on similar lines without being portable have been prepared in the department, which by careful estimate should not exceed $800 in cost. They have been repeatedly advertised, but when bids have been obtained they have been far in excess of the estimates, and in several cases advertisements have brought in no bids whatever. It would seem that the government-contract methods are not adapted to these small buildings, and if they are to be erected at a moderate cost means must be found to do the work by administration.

During the past year the school board of Juana Diaz has constructed two more masonry rural schools of the admirable type adopted by the board.

Important building work is now going on and still more is in contemplation. The department is now constructing without cost to the respective school boards a three-room building at Aguas Buenas and a four-room building at Quebradillas. These buildings are of wood and represent the somewhat belated fulfillment of promises of long standing, delay being due to legal difficulties in clearing up the titles to the property. After careful study the department has decided to erect no more frame buildings where it can be avoided. The cost of maintenance of such buildings in Porto Rico is very great, and wood imported from the United States deteriorates rapidly. Moreover recent developments in cement-block construction have pointed out a substitute which is only slightly more costly and much more durable.

After many delays the department was at length able to let the contract for the construction of the school building at Vieques. This is now being constructed of cement block. In the past two years this form of construction has become very well known in the island, and its adoption for the buildings of the Porto Rico-American Tobacco Company has familiarized the people with its use. For the one-story buildings erected by the department it offers great advantages. In the school-building division the use of this method of construction has been under consideration for a long time and its conditions have been carefully studied, and it is believed that it can properly be undertaken at this time.

At the request of the school board of Salinas the department has undertaken the construction of a four-room cement-block building in that town. The work is well under way. While supervised by the department, the work will be paid for by the school board of Salinas from the proceeds of an insular loan.

Mention was made in my last report of the projected six-room building in Guayama. Plans for this building are completed and work will be under way when this report goes to press.

The school board of Ponce, acting upon the suggestion of Superintendent Kelley, has undertaken a large and important building plan. It proposes nothing less than to put all of its graded schools in modern buildings. To accomplish this purpose it induced the municipality to impose the school tax, and with the guarantee of this added income secured from the insular government a loan of $50,000. With the proceeds of this loan it proposes to erect three large buildings of six, eight, and twelve rooms, respectively, and to erect a two-room addition to the Baldorioty school. Plans are being made and the work will be pushed ahead rapidly.

In order to avail itself of the large site near the Plaza Colon, granted to it by the insular government, the school board of San Juan has obtained an insular loan of $48,000 for the purpose of erecting a building capable of holding 1,000 children. Located at the land approach to the city, the proposed school will not only serve its primary purpose, but will be an important architectural adornment to the city. It is a source of great satisfaction that there is prospect of a modern school building in the capital city. Our schools here have been excellent in discipline and work, and the school board has been solicitous to make the material conditions as attractive as possible, but has been sadly hampered by the inadequate buildings at its disposal.

With the growth of the town, school facilities in Fajardo have become quite inadequate, and the school board has judiciously decided to erect a new building in that town. It has secured a loan of $12,000 from the insular government for that purpose. Another interesting project is the plan of the Santa Isabel school board to emulate Juana Diaz in the construction of masonry rural schools, for which purpose it has secured a loan from the insular government.

Difficulties in the way of land titles have prevented the beginning of the long contemplated graded building at Yauco, or the rural buildings in Rio Piedras, though both towns by securing insular loans provided more than a year ago the financial basis for these projects.

There remains to be considered the proposed use of the school

building fund. Allotments from this fund have already been made for the construction of cement-block buildings as follows:

	Rooms.		Rooms.
Aguada	4	Vega Baja	8
Moca	3	Mayaguez	4
Carolina	8	Caguas	12
Ciales	6		

The towns named are actively engaged in securing the sites necessary for these buildings. Preliminary studies have been made for the plans and work will be pushed with all possible dispatch. Of these plans, perhaps the most interesting is that of Caguas. The difficulty of securing land in that town renders the utilization of the present site and the incorporation of the present building in the new one. This present building is the first constructed by the American Government in Porto Rico and is of the old two-story type. Its reconstruction offers an interesting architectural problem—and the contemplated building, with its sixteen rooms, should give to Caguas a very imposing school building.

It will be readily understood that the extensive building programme here outlined—so much larger than anything heretofore attempted—will prove a severe tax upon the technical force of the department. It was felt necessary to draw in some extraordinary aid, and with the approval of the governor, the department secured for the summer of 1907 the services of Mr. E. B. Homer, director of the Rhode Island Academy of Design, as consulting architect. Mr. Homer, the architect of the new buildings of the Massachusetts Institute of Technology and other educational buildings, began his work in June. He will make sketches for the larger buildings proposed, which will be worked out by the technical force of the office. It is felt that the employment of Mr. Homer will give us a higher architectural standard and avoid any serious blunder in the expenditure of the comparatively large sums now available for school buildings.

JAMESTOWN EXPOSITION.

An incident in the year's work which merits attention was the preparation of the exhibit of Porto Rico at the Jamestown Exposition. The commissioner was made chief special agent of the War Department, and the entire exhibit was prepared under his direction. Of the general exhibit it may be out of place to speak in an educational report, but reference should be made to the splendid work of the officials of the department, notably Superintendents Wood, of Bayamon; Taylor, of San German; Kelley, of Ponce, and Mr. R. C. Haines, of the San Juan Mechanical School. The excellent charts and maps prepared by the Misses Mackenzie and Bixby, drawing teachers in Arecibo and San Juan, respectively, deserve especial mention.

The educational exhibit was unusually thorough and complete. One of its attractive features was a group of models of schoolhouses. Rural schools were represented by four models. Two were designed to show the worst and best types of school. One was a rented shack, the other a new masonry building from Juana Diaz. Two others were designed to show progress by representing the tumble-down structure formerly rented at Aguirre and the new frame structure

erected by the department which replaced it. The graded schools were also represented by an old building formerly rented at Rio Piedras and the splendid modern structure now in use at that point. A general view of the building activity of the department was given in a large map showing all the schools erected since the beginning of the American administration.

Another feature was the progress of English instruction. The general facts were shown in a map giving for each town the number of schools taught in English in each of the years 1905, 1906, and 1907. The quality of the work done was shown by samples of pupils' work in the several grades. These were prepared under conditions to insure bona fide work, and were placed on exhibition absolutely without correction or amendment.

A third feature which attracted marked attention at the exhibition was the exhibit of pupils' work from the mechanical school. The carpentry and leather work of the boys and the sewing, embroideries, and drawn work of the girls were highly creditable.

THE SCHOOLS.

The school system in Porto Rico during the past year comprised the graded or town schools; the rural schools taught by rural teachers, by agricultural teachers, and by preparatory teachers; the night schools, and the following special schools: Three high schools at San Juan, Ponce, and Mayaguez, three mechanical schools at the same points, the normal school at Rio Piedras, and the School of Practical Agriculture at the same place.

In order that the common schools, graded and rural, may be effectively grouped in numerical statements it may be well to repeat that in the usage of the department the term school is equivalent to class room. The graded or town school therefore is not a collection of classes in one building, but each of the separate classes, under the direction of a single teacher. The several town schools are generally housed in the same building in the smaller towns, though occasionally scattered in two or more. Of course the larger towns have several groups, as in San Juan, where there are seven main groups and a few scattering schools.

The rural school is as a rule in a building separate from other schools, though exceptions to this rule are apt to occur on the outskirts of towns or in populous villages, where sometimes two schools are found under the same roof. In our presentation of the facts concerning rural schools we have included the agricultural rural schools, feeling that they do not represent a sufficiently distinctive type to call for separate treatment as in former reports. The description of one of these schools by a local superintendent as a rural school with a garden attached applies to all of them.

Still less appropriate would be a separate treatment of the preparatory schools, a new type which did not figure in former reports. Such schools differ from the rural school only in the fact that the teacher belongs in a slightly different category as respects preparation, age and compensation, and in a legal restriction as to the number to be enrolled. Following the same course of study as the rural schools they are for all statistical purposes identical with the latter.

THE COMMON SCHOOLS.

Schools and teachers.—The year began with 503 graded schools open. The number somewhat increased till it reached 524 in November, which was about the normal number for the year. The number opened each week as shown in statistical table No. 1 was sometimes more, sometimes less than this. The fluctuation is explained chiefly by the illness of teachers and the lack of available substitutes. It is only in a few of the larger towns that a substitute can be had at a moment's notice and consequently the illness of the teacher generally has the effect of temporarily closing the school.

The number of graded schools is substantially the same as in the year 1906. On the face of the returns it would therefore appear that there had been no increase in the school opportunities offered to the children of the towns in Porto Rico, but this is not the case. There never has been a really clear-cut line of division between the graded and the rural schools in the matter of location. There are a number of rural schools located within town limits. The department has not approved of this plan in principle and has sought to reduce as far as possible the number of such schools. But there are exceptional cases arising all the time. Towns in some cases grow rapidly and rather than have children out of school it has consented to the establishment of rural schools in outlying districts. Inasmuch as the rural schools are less burden upon the resources of the school board than graded schools, the department found itself obliged to reduce some graded schools to rural rank in order that school boards could meet the necessary outlay. Thus some fifteen rural schools in town limits were expressly authorized. So long as the present system of dividing the cost of maintaining schools between the insular and the local governments continues, such rural schools in town limits will in a few cases probably be unavoidable.

For obvious reasons, the number of rural schools open is a much more fluctuating figure than that of the graded schools. There is greater fluctuation through illness, because here absolutely no substitutes are available. Resignation of a rural teacher is also likely to cause a greater delay in filling the vacancy. Again, there are in this group by reason of the shortage of teachers, always schools waiting for them. New teachers as they qualify can readily obtain positions.

Thus we find the year opening with 514 schools, which by November 2 had increased to 566. But, for the reasons already stated, they did not remain stationary, but continued to increase till they reached a maximum of 623, at the close of the second term, March 23, a number fairly well maintained till the end of the year, when 614 schools were in operation.

There was a substantial increase in this grade of instruction over the previous year. The maximum number of schools for 1905–6 was, including the agricultural schools, 523, or exactly 100 less than the maximum of the following year. This increase of schools was brought about largely by the employment of preparatory teachers, to which perhaps three-fourths of the increase may be ascribed. But however accomplished, the gratifying fact remains that the schools reached a larger number of children than ever before. As already pointed out, this increase did not go wholly to the children of rural

barrios, but did so in some measure. Both town and country were better provided with facilities than in the previous year.

At the end of the year there were in the island 525 graded schools in charge of 505 teachers. Twenty teachers had double sessions. Last year there were 27 with such double sessions.[a] This reduction has come by a larger allotment of teachers in several districts, and in one or two cases by the plan having been abandoned where a decreased pressure for school accommodations rendered it no longer necessary. The graded schools, however, have more teachers than schools, since the record shows 7 principals, with supervisory duties only, and 58 special teachers, of whom 43 are teachers of English.[b] As a general thing the principal teacher is in charge of a grade, and 17 were so employed. When there is no principal teacher the supervisory duties are entrusted to a graded teacher who is designated as an acting principal. There were 47 of this rank. The great bulk of the teaching in the grades is done by the graded teacher, 387 being on the roll, while some of it is intrusted to the English teachers, 51 in number. It is worthy of note that the great increase in the amount of English instruction noted elsewhere in this report has been achieved without any material increase in the assignment of American teachers to grade work, there having been as many as 47 so assigned last year, as compared with 51 this year.

The rural schools at the end of the year numbered 614, in charge of 568 teachers, there being 46 having double sessions. The number of double enrollments in rural schools is considerably larger than in the previous year, when there were 26 such schools. This plan has held its own in the districts of Yauco, where 38 teachers are in charge of 45 schools, and in that of Bayamon, where 26 teachers have 48 schools in charge. In other districts the use of this system is more occasional. Summarizing, it may be noted that the number of teachers at the end of the year was 1,136, of whom 567 were in the graded and 569 in the rural schools.

Of the teachers employed, 630 were males and 506 were females.[c] These proportions are in marked contrast with the first years of the American administration, when the males greatly outnumbered the females. In 1902, for instance, in a total of 923 teachers there were 596 males and only 327 females, so that in five years the increase of females has been much greater than that of males. This opening up of the career of school teaching to women in much larger measure than formerly has been one of the characteristics of recent developments.

An examination of the types of schools shows that in the graded schools, where there are 258 men and 309 women, the latter predominate. This preponderance is most marked in the distinctly urban districts. In San Juan there are 83 teachers, of whom only 14 are men, and in Ponce 44, of whom 11 are men. In other coast districts the sexes tend more to an equality, while in the mountain districts men are in the majority. Thus, with 20 teachers, Utuado has only 4 women, and with 17, Aibonito has only 5.

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[a] See Statistical Table 2.
[b] See Statistical Table 3.
[c] See Statistical Table 4.

In the rural schools, on the other hand, the men are considerably in the majority, as we find 372 of them, as compared with 197 women. It is only the two distinctly urban districts of San Juan and Ponce which present exceptions to the general rule. But in both of these districts rural schools are not isolated as in the other regions. The most extreme instance of the general rule is in Aguadilla, with 1 woman among 30 rural teachers. Of course, this preponderance of men is the natural result of the rural conditions. Rural schools are served by resident and by nonresident teachers. In the remoter barrios the teachers often live near the schools, but in those accessible from town, even if it requires a two-hours' horseback ride to reach the schools, teachers frequently prefer to live in the towns. The necessary predominance of men in rural teaching explains one of the most powerful obstacles to the extension of the rural schools. With the increasing prosperity of the island the career of a school teacher offers less attraction to men than in former years. There are better rewards in mercantile and agricultural undertakings, which are drawing the younger men away from the profession.

Another feature which must have its effect upon the school work is that of combining two or more grades under the same teacher. When the number of children is small, as in the upper grades, such combinations are unavoidable. They are not necessarily an evil, but they must be an impediment to concentrated effort, and in the graded schools should be reduced to the lowest possible limit. There are 399 schools consisting of single grades, 103 with two grades, 19 with three grades, and 3 with four grades.[a] It is satisfactory to note a slight decrease in the number of combined grades as compared with the preceding year.

Enrollment.—The number of pupils in the schools can be measured by the total enrollment, the average enrollment, or by the actual enrollment at given dates. Of these figures the least accurate, perhaps the least significant, though that most frequently quoted, is the total enrollment. In 1907 the total enrollment in the graded schools was 27,904 and in the rural 37,532, or a total of 65,436 in the common schools.[b] As compared with the previous year we find a slight decrease in the graded schools which is considerably offset by the increase in the rural schools.

This figure of total enrollment purports to give the whole number of children affected by the school system. As pointed out last year it is liable to exaggeration, through the extreme difficulty of avoiding duplications.

A much more reliable test of the school system is found in the average enrollment. This was 22,411 for the graded schools and 26,413 for the rural schools, being a total of 48,824. If the enrollment is a complete one at the beginning of the year, i. e., if it is practically identical with the seating capacity of the schools and is well maintained throughout the year, this becomes a good test of the capacity of the school system.

The average enrollment is about 300 less for the graded schools than in the previous year. This is due to the fact that the maximum enrollment is smaller, and also to the fact that enrollment was not

[a] See Statistical Table 5.
[b] See Statistical Table 6.

kept up quite so well. In the previous year there was a constant and steady pressure from the school authorities to keep up the enrollment. This had some good, some bad results. The bad results were felt especially in the graded schools. The constant injection of new recruits into the schools naturally in the lower grades operated badly in some cases where unreasonable promotions were made to accommodate the new comers. Feeling the possibility of this evil, efforts toward keeping the enrollment were not pressed last year with the same vigor by the central office.

In the rural schools the greater average enrollment finds a sufficient explanation in the increased number of such schools.

The wide divergence between the average and total enrollments is explained by the more or less constant stream coming in and going out of the schools. The more settled conditions are, the less frequent are such changes, yet in every school system they are sufficiently numerous to constitute a complicating problem and an obstacle to the development of the highest possible efficiency. Our schools in Porto Rico show relatively greater stability in the graded than in the rural schools.[a] The graded schools reached their maximum enrollment, 23,336, early in the year, October 26. After this date they fall off, losing approximately 1,000 pupils by the beginning of the third term, April 5, and another thousand during the last term of the school year. On the other hand, the rural schools, which in the second week of the year had 20,676 pupils, gradually increased this number till they reached in the week ending March 22 as many as 28,541, losing approximately 1,000 as the year draws to a close. The decrease in the third term is explained by the fact that when the school year is so far advanced there is little profit in drawing in new recruits. But the increase of the rural schools during the second term, as compared with the decrease of the graded schools, is explained by the fact, already noted, of the continued increase in the number of schools.

Neither the average nor the actual enrollment in the schools tell us anything about the persistence of individual pupils in the schools. It is quite conceivable that the schools might start with 20,000 children and end with the same number, yet of those at the end none would have obtained a full year's schooling. The case is extreme, but it is possible. The bearing of this upon the question of promotions led to a special inquiry in regard to this matter at the end of the year. Of the 21,520 pupils then present in the graded schools 16,852 had been registered at least twenty-eight out of the thirty-six weeks of the school year. On the other hand, 442 had been in school less than one-fourth of the year, 1,555 more than one-fourth but less than one-half, and 2,671 more than one-half but less than three-fourths. These represent the belated enrollments. Since the total enrollment was 27,904 we can infer that 6,384 entered in these schools during the year left them before the year closed. We have, then, the interesting fact that out of a total of 27,904 children in the schools during the year probably only 17,000 received a year's instruction.

Applying a like test to the rural schools, we see that out of a total of 37,532 children less than one-half, or 18,160, received a year's

[a] See Statistical Table 1.

schooling, 10,105 left school before the year ended, and 9,267, who were present at the end of the year, had been enrolled less than three-fourths of the year.

We shall revert to these figures in another connection, but they have great significance here in bringing out more clearly than it has been possible in former reports the exact meaning of the phrases total enrollment, average enrollment, and actual enrollment used in the description of school systems. If the figures already cited contribute to show the extent of the school opportunities, there are other figures derivable from them which within certain limits reveal the intensity of utilization of the facilities available. These are found in statements of the enrollment per school. It appears that the enrollment per school throughout the island was in the graded schools 43.04 and in the rural schools 44.64. In the graded schools the range of variation was from 37.09 in San Juan to 50.24 in Lares. The limited space of many of the schoolrooms in San Juan makes a small enrollment imperative. In Lares conditions are more favorable, as the towns of Lares and San Sebasian have a large proportion of pupils in large and roomy modern class rooms and the town of Las Marias all of them in such rooms. But as other districts quite as favorably situated as regards school accommodations have a less enrollment we would not abridge the credit due superintendent and teachers for the excellent showing made in Lares.

The relative position of the several districts would be in some measure affected by the presence or absence of double enrollments. They are introduced to relieve pressure, and it is seldom that the sum of a double enrollment under one teacher equals that of two single enrollments in the same region. Thus in Aguadilla and Caguas, where double enrollments are most frequent in graded schools, we find the enrollment per school in Aguadilla 44.50, in Caguas 43.06, while the enrollment per teacher is in the former 54.16 and in the latter 51.67. Turning now to the rural schools, we find in them a range of variation from 52.06 in Vega Baja to 36.23 in Bayamon. But since Bayamon is the district where double enrollments are most general in rural schools we find there as many as 66.85 pupils per teacher. To compare with Vega Baja, which has no double enrollments, we must seek another district similarly situated, and thus the minimum proves to be Aibonito with 38.78 pupils per school. Considering the inadequacy of school buildings and their frequent isolation the numbers cited are most commendable.

As a general rule, following the decline in general enrollment already noted, as the year advanced the enrollment per school in the graded schools is found to be lower in the second than in the first term, and lower in the third than in the second. Looking at the individual district we find no exception to the rule that the third term falls below the second, but Aibonito, Coamo, Lares, and Bayamon are exceptions, in that in these districts we find the highest enrollment per school of the year in the second term. In Aibonito and Lares the coffee cultivation opposes well-known obstacles to the early enrollment of pupils.

In the rural schools the enrollment per school is, on the average of the island, somewhat larger in the second term than in the first, and in the third term less than the second, though more than the first. It is especially noticeable in Ponce, Mayaguez, Lares, Utuado, and

Manati. In all but the last named, coffee production is the predominant feature of the rural regions. In Manati, and especially in the town of Ciales in that district, tobacco cultivation seems to have a similar effect.

Comparing the enrollment per school with the previous year, we find in graded schools a yearly average of 43.04, already noted in 1907, and 44.01 in 1906. The exceptions to the general rule of a slight falling off are found in San Juan, Guyama, Ponce, and Vega Baja, where figures for 1907 are about one point higher than 1906, and in Aguadilla and Bayamon, where they are four points higher. In the last-named district the increase is more apparent than real, since double enrollments have been reduced from 7 to 4 in number.

In the rural schools the enrollment per school was 48.42 in 1906 and 44.64 in 1907. The only exceptions to this rule of decrease are in Carolina and in Vega Baja. The primary cause of this apparent decrease is the inclusion of the preparatory schools with the rural schools in the statistics of 1907. These schools may not by law have an enrollment exceeding 30, and it probably did not average 28. Assuming the latter figures, and assuming about 60 preparatory schools on the average of the year in about 600 schools, the average enrollment for rural schools only, after excluding the preparatory schools, would be 46.40, a figure much closer the record of 1906. The difference which remains may reflect a somewhat less strenuous effort on the part of superintendents to keep up the attendance. It has already been noted generally that the characteristic feature of the school year 1906 was the campaign for better enrollment and attendance, while that of the school year 1907 was for the extension of English teaching.

Attendance.—In view of the uncertainties which may attach to statements about enrollment—uncertainties which were more fully set forth in my last report and have been touched upon in the present—there is always a special interest in statements in regard to attendance. It is felt that here we are treading upon the solid ground of positive fact. The more strictly, however, pains have been taken to make statements of enrollment positive and correct and to eliminate all fictitious elements, the more closely will the course of attendance follow that of enrollment, and the main question will be at what distance.

If we follow the attendance of the schools from week to week [a] we find the same fluctuations as in the enrollment. Summarizing the results by terms [b] we have:

	Graded.	Rural.
First term	21,286	21,631
Second term	20,802	24,706
Third term	19,906	24,808
Year	20,672	23,556

These figures reflect in the graded schools the falling off of pupils, as the year advances, and in the rural schools the rather abnormal

[a] See Statistical Table 1.
[b] See Statistical Table 7.

rise in pupils. The causes of these contrary movements have already been set forth.

In these figures for average attendance we find perhaps the best measure of the advance of the school system. Using throughout the same method, we find the following record of development:

Common Schools.

School year.	Average attendance.	School year.	Average attendance.
1901-2	29.552	1904-5	40.345
1902-3	32.164	1905-6	41.802
1903-4	37.473	1906-7	[a] 44.228

[a] Agricultural rural schools separately stated in previous reports are included only in 1906-7.

After allowing for the increase in 1906-7 by the inclusion of the agricultural rural schools the growth is healthy and satisfactory.

To follow more minutely the course of attendance per school would lead us to the discussion of the same phenomena as have already been noted in our treatment of enrollment.

A new feature is introduced when we compare enrollment and attendance with one another to obtain the percentage of attendance. In the graded schools of the island the high ratio of 92.43 per cent was obtained. In the district of San German, where the best results were obtained, the percentage was 96.72. These figures are highly creditable. It will be noted that there is little difference between the first term (92.62 per cent), the second (92.36 per cent), and the third term (92.19 per cent).

In the rural schools the averages run somewhat lower, but are distinctly commendable, considering the much greater difficulty of attendance in rural regions in bad weather. The average for the island is 89.58 per cent, and again the best results were obtained in San German (95.03 per cent), with the adjacent district of Yauco (with 94.09 per cent) a close second.

Turning back to the figures of last year, it is seen that the good results of the campaign for good attendance are still felt. In fact, in both graded and rural schools a higher percentage has been obtained. In the graded schools the year 1906 showed an attendance of 91.33 per cent, as against 92.43 in 1907. This improvement is so general that all the districts except Aibonito, Coamo, Ponce, Manati, and Vega Baja share in it. In the rural schools we find an attendance of 88.17 per cent in 1906, and of 89.58 per cent in 1907. Again, the improvement is general, three districts only, Aibonito, Coamo, and Utuado, showing less favorable figures in 1907 than in the previous year.

Sex of pupils.—In order that proper data might be secured in regard to certain general characteristics of the school population the census method was again applied. Blanks were filled out for every child enrolled in the schools on March 1, 1907. The inquiry covered sex, age, grade, and length of time in school. The enrollment in graded schools at that date was 22,870, which is very close to the average enrollment for the year of 22,411. In the rural schools 28,934 children are noted, while the average is only 26,413.

The sex of pupils is shown in the following:

Distribution of pupils enrolled March, 1907, by grades and sex.

Grade.	Graded schools.			Rural schools.		
	Boys.	Girls.	Total.	Boys.	Girls.	Total.
First	3,977	3,441	7,418	11,664	7,975	19,639
Second	2,978	2,854	5,832	3,842	2,611	6,453
Third	2,126	1,865	3,991	1,847	995	2,842
Fourth	1,366	1,233	2,599	.....	.....	.....
Fifth	706	686	1,392	.....	.....	.....
Sixth	425	408	833	.....	.....	.....
Seventh	258	251	509	.....	.....	.....
Eighth	131	165	296	.....	.....	.....
Total	11,967	10,903	22,870	17,353	11,581	28,934

It appears that in the graded schools the boys are, on the whole, more numerous than the girls, and that this preponderance gradually diminishes from the first grade onward until in the fifth, sixth, and seventh grades there is almost an equality of sexes, and in the eighth an excess of boys. The phenomena here observed is paralleled in the United States, except in that the equality of sexes is generally at an earlier grade in the States. The general preponderance of boys at the start rests in part upon the fact that they are actually more numerous in the population and in part upon the greater appreciation of the need of schooling for boys than girls. But of the children once entered in the schools, the girls are more persistent in attendance than boys, and hence they are more numerous in the upper grades.

A rough statistical measure of these tendencies is found in the following table:

Numbers in grades, 1906, compared with next higher grades, 1907 (graded schools).

Grade.	Boys.			Girls.		
	Pupils, 1906.	In next higher, year 1907.	Per cent remaining.	Pupils, 1906.	In next higher, year 1907.	Per cent remaining.
First	4,921	2,978	60	4,284	2,854	67
Second	2,695	2,126	79	2,450	1,865	76
Third	1,883	1,366	73	1,840	1,233	67
Fourth	1,283	706	55	1,065	686	64
Fifth	831	425	51	620	408	64
Sixth	409	258	53	333	251	75
Seventh	222	131	56	251	165	66
Eighth	160	.....	.....	165	.....	.....

The foregoing table is based on the assumption that the survivors of each grade in 1906 will be found in the next higher grade in 1907. In general terms this assumption is correct, though, of course, a certain proportion in each grade fail to advance. The table shows in a striking manner how in the upper grades the girls stay in school in larger proportions than the boys. It was pointed out in my last report how this was related to the age of the pupils. After a certain age is reached the pressure for the boys to leave school is much greater than for the girls, and this aspect of the question will be considered more in detail in dealing with the age of pupils.

In the rural schools of the island the preponderance of boys is notable in all three grades. Here we have other factors entering into the problems, particularly that of distance from the schoolhouse.

Age of the pupils.—The ages of the pupils are an important element in the school problem. If all children started school work at a uniform age and continued to advance regularly the figures for schools and for the population at large would show a striking similarity. But this orderly progression of ages is interfered with by the fact that pupils enter school at different ages and that many leave it after brief periods of schooling. This is especially true where schools are opened for the first time. The writer has a very vivid recollection of inaugurating a new rural school in an outlying part of San Juan, and speaking to a group of 50 children ranging in age from 5 to 15 years, no one of whom had ever been inside of a schoolroom.

The results of the inquiry of March 1, 1907, are as follows:

Distribution of pupils enrolled March 1, 1907, by age.

Age.	Graded schools.			Rural schools.		
	Boys.	Girls.	Total.	Boys.	Girls.	Total.
5 years	56	71	127	139	128	267
6 years	314	297	611	904	650	1,554
7 years	743	706	1,449	1,795	1,294	3,089
8 years	1,251	1,116	2,367	2,609	1,714	4,323
9 years	1,340	1,252	2,592	2,246	1,492	3,738
10 years	1,881	1,648	3,529	2,797	1,957	4,754
11 years	1,589	1,380	2,969	1,940	1,367	3,307
12 years	1,811	1,596	3,407	2,229	1,466	3,695
13 years	1,306	1,145	2,451	1,338	841	2,179
14 years	862	794	1,656	792	401	1,193
15 years	478	459	937	368	196	564
16 years	224	258	482	134	54	188
17 years	77	120	197	40	13	53
18 years	28	49	77	19	7	26
Over 18 years	7	12	19	3	1	4
Total	11,967	10,903	22,870	17,353	11,581	28,934

In the graded schools the maximum number of children is found at the age of 10, all the years from 8 to 14, inclusive, being normally represented. After the age of 14 the falling off is quite rapid, nor would the inclusion of the high schools materially alter the figures. In contrast with these figures for Porto Rico, we find in American cities that the age of 7 years is much more numerously represented and is frequently the maximum year. This indicates that our children generally are not sent to school as early as they are in the United States.

Directing our attention to the older pupils, we find a rapid falling off after 13 years, a falling off which is more rapid for boys than for girls. This difference in the sexes in this respect is shown in the following table, where the children of 12 years reported last year are compared with those of 13 reported this year, and so on successively:

Comparisons of pupils of each age, class 1906, with the following class in 1907.

Age.	Boys.			Girls.		
	Pupils, 1906.	In next higher, year 1907.	Per cent remaining.	Pupils, 1906.	In next higher, year 1907.	Per cent remaining.
12 years	1,850	1,306	71	1,537	1,145	75
13 years	1,286	862	67	1,060	794	75
14 years	793	478	60	720	459	64
15 years	445	224	50	425	258	61
16 years	168	77	46	198	120	60
17 years	90	28	30	94	49	52

As the rural schools are confined to the first three grades, the pupils average younger than in the graded schools. Despite this fact, there is a goodly representation of children of 13 years and upward, indicating a large number of children entering school late.

The ages of the whole body of school children are not so significant as the ages with reference to the grades or the stage of advancement in school work. This is shown in the following table:

Distribution of pupils enrolled March 1, 1907, by grades and ages.

GRADED SCHOOLS.

Age.	Grades.								
	First.	Second.	Third.	Fourth.	Fifth.	Sixth.	Seventh.	Eighth.	Total.
5 years	127								127
6 years	586	25							611
7 years	1,272	171	6						1,449
8 years	1,643	647	74	3					2,367
9 years	1,296	968	290	33	5				2,592
10 years	1,245	1,364	729	159	29	3			3,529
11 years	593	1,029	849	370	106	15	6	1	2,969
12 years	438	967	1,009	635	260	74	23	1	3,407
13 years	142	448	622	669	319	159	70	22	2,451
14 years	61	157	292	433	344	217	113	39	1,656
15 years	14	45	104	211	210	157	130	66	937
16 years	1	5	14	66	94	133	93	76	482
17 years		5	1	12	20	56	52	51	197
18 years		1	1	5	5	13	18	34	77
Over 18 years				3		6	4	6	19
Total	7,418	5,832	3,991	2,599	1,392	833	509	296	22,870

RURAL SCHOOLS.

Age.	Grades.			
	First.	Second.	Third.	Total.
5 years	267			267
6 years	1,547	7		1,554
7 years	3,012	74	3	3,089
8 years	3,917	379	27	4,323
9 years	3,014	628	96	3,738
10 years	3,160	1,304	290	4,754
11 years	1,726	1,161	420	3,307
12 years	1,703	1,296	696	3,695
13 years	716	840	623	2,179
14 years	356	470	367	1,193
15 years	163	196	205	564
16 years	40	66	82	188
17 years	10	19	24	53
18 years	6	12	8	26
Over 18 years	2	1	1	4
Total	19,639	6,453	2,843	28,934

The striking fact in the foregoing statement is the diversity of age in each grade. Compared with such figures as are available in the United States, it appears that the diversity is much greater in Porto Rico. This greater range is the result of two factors—first, pupils beginning their school work relatively late and, second, slow advance of some pupils. Thus we find in the first grade as many as 1,249 pupils of over 10 years of age in a total of 7,418 pupils, and in the second grade 611 pupils over 12 years of age in a total of 5,832. In the higher grades the age distribution becomes more normal, through the gradual elimination of the pupils considerably in advance of the normal age. This gradual elimination of older pupils finds a short expression in the average age. The following table gives the ages in Porto Rico compared with some city school systems in the United States:

Average age of pupils in each of the grades in graded schools.

Grade.	Porto Rico.	Columbus, Ohio.	Newton, Mass.
First	8.84	6.7	6.08
Second	10.40	8.20	7.25
Third	11.52	9.40	8.41
Fourth	12.63	10.60	9.50
Fifth	13.41	11.60	10.50
Sixth	14.37	12.40	11.50
Seventh	14.84	13.20	12.41
Eighth	15.72	13.90	13.33

Starting with an average of 8.84 years we find between the first and the second grade an interval of a year and a half. Until we reach the fourth grade the intervals are over a year in length, after that less than a year. In the eighth grade the average age is 15.72 years. The average age of the first grade is notably higher than in the United States, and doubtless for this reason the average age of the eighth grade is noticeably higher than in the American cities noted.

Another brief expression of the facts is found in the comparisons of normal ages. For this purpose the age 8 years is considered normal for the first grade and a regular advance is assumed. The results are shown in the following table:

Pupils enrolled March 1, 1907, distinguished as of normal age and above normal age.

GRADED SCHOOLS.

Grade.	Normal age.	Pupils of normal age and under.	Pupils above normal age.	Total pupils.	Percentage of pupils above normal age.	Same for year 1906.
First	8	3,628	3,790	7,418	51.2	48.3
Second	9	1,811	4,021	5,832	68.9	68.6
Third	10	1,099	2,892	3,991	72.5	70.6
Fourth	11	565	2,034	2,599	78.5	72.5
Fifth	12	400	992	1,392	71.3	68.8
Sixth	13	251	581	833	69.8	63.2
Seventh	14	212	297	509	58.3	54.1
Eighth	15	129	167	296	56.4	55.1

RURAL SCHOOLS.

First	8	8,743	10,896	19,639	55.5	55.9
Second	9	1,088	5,365	6,453	84.7	81.3
Third	10	416	2,427	2,843	84.0	86.6

The number of pupils above normal age is throughout excessive. In the graded schools over one-half of the children in the first grade are above normal age, and the proportion rapidly increases until in the fourth grade it is 78.5 per cent. From this point it declines, though in the final grade it is still more than one-half. In the first grade we have in the older pupils doubtless a considerable number who began school at a later age than 12, though there is a contingent—probably no small one—which entered school at 8, but for lack of advancement remains in the first grade. The effect of such slow advance is seen in the increasing figures till the fourth grade is reached. After that point there is some elimination of the older pupils who, by reason of their age, are unable to continue the school course. Nor is there any improvement in this matter since last year. The change to a more normal condition of things must come slowly, but it is not clear why there should be any going backward. If every child is entitled to a full common school education, then there appears to be something wrong when they are admitted too late to enable them to finish the work, or, being admitted, can not advance rapidly enough to get through schooling at a reasonable age. When they come too late into the school the fault is with the parent; when they fail to make a proper advance the fault may be in the child or it may be in the system.

But so long as present conditions obtain there are a large number of children who from the very start seem to be precluded from reaching the eighth grade. Those children now in the first grade of 11 years and upward would be 18 years and upward at least if they persisted in finishing the school work. But relatively few persist so long, and it is not probable that this contingent, 1,249 in number, will be numerously represented in the future eighth grades.

In rural schools we see a still greater diversity of age than in the graded school. It is probable that enrollment is more irregular, children going to school for a time and leaving, but returning later. Since many of the schools are opened annually in regions where there have been no schools before, they appeal to children of an older age than those who start in the town schools. Hence the older children are relatively more numerous in all the grades than the town or graded schools.

Grades.—The distribution of the children among the several grades indicated their place in the school system. Our discussion of the ages of the children and in a less degree of sex has shown how important a factor is the grade. We may now direct our attention specifically to the distribution of pupils by grades. From figures already printed, which need not be repeated, we find the percentage in each grade to be as follows:

Per cent of pupils enrolled March 1, 1907, in each grade.

Grade.	Graded schools.	Rural schools.
First	32.4	67.9
Second	25.5	22.3
Third	17.5	9.8
Fourth	11.4	.....
Fifth	6.1	.....
Sixth	3.6	.....
Seventh	2.2	.....
Eighth	1.3	.....
Total	100.0	100.0

In our graded schools it appears that nearly one-third of the children are in the first grade, while little more than an eighth are found in the four upper grades of the system. This large number in the first grade is a feature of common school systems everywhere, but it is more marked in Porto Rico than in the United States. It is due generally to two facts. First, in any population which is growing younger children are more numerous than older ones; second, in the first year of school progress is not so good as in later years and the end of the year finds many left-overs who must repeat the work. Again, accessions are more readily admitted to the first grade than to the higher ones. To all of these must be added the fact that in Porto Rico the schools are constantly expanding. It is interesting to note that the figures for the year 1906 showed an even greater preponderance of first-grade pupils. The distribution shows, except in the first grade, higher percentages in 1907 than in 1906. Of course, it must always be remembered that pupils now in the eighth grade are survivors of the first grade of seven years ago, when the number was smaller than in 1907. And again, it should be remembered, as pointed out in discussing age, they are in large measure the survivors of first-grade pupils of normal age. The falling off from one grade to another is not represented by the figures cited. It is rather shown by comparing the figures of 1907 with those of 1906. Thus, if we would measure the falling off, we obtain a closer approximation of comparing the second grade of 1907 with the first grade of 1906, and so on, successively, as in the following table:

Enrollment of 1906 and 1907 compared (graded schools).

Enrolled, 1906.		Enrolled, 1907.		1907 per cent of 1906.
Grade.	Number.	Grade.	Number.	
First	9,205	Second	5,832	63.3
Second	5,145	Third	3,991	77.6
Third	3,723	Fourth	2,599	69.8
Fourth	2,348	Fifth	1,392	59.6
Fifth	1,451	Sixth	833	57.3
Sixth	742	Seventh	509	68.6
Seventh	473	Eighth	296	62.6

Here it appears that there is from year to year a falling off of approximately one-third of the pupils, that it is least as between the second and third grades and greatest as between the fifth and sixth. In the higher grades it is somewhat less.

In the rural schools with three grades only the preponderance of the first grade containing two-thirds of the pupils is very marked. It is greater this year than last, but then there has been a notable growth in the number of pupils in these schools.

Number of years in school.—If the children passed in an orderly way from one grade to another the number of children in each grade would indicate the length of time that they had been in school. But children often fail to advance as rapidly as the school plan proposes, and it is important to see to what extent such slow advancement exists, and, if possible, what are its causes. While an ideal system would graduate every child eight years after entrance, this ideal is nowhere attained The question to be examined is whether the number of backward pupils is abnormally large. We

have already seen some indications that this is the case in the large number of children above the normal age. But it can be measured much more directly by the number of years in school. This is shown in the following table:

Pupils enrolled March 1, 1907, by grades and number of years in school.

GRADED SCHOOLS.

Grade.	Years in school.										Total.
	1	2	3	4	5	6	7	8	9	10 and over.	
First	3,141	3,267	842	148	14	15	1	.....	.....	.....	7,418
Second	200	2,156	2,461	844	141	27	2	1	.....	.....	5,832
Third	19	222	1,485	1,603	548	95	16	3	.....	.....	3,991
Fourth	3	29	271	1,007	904	311	60	10	3	1	2,599
Fifth	1	3	41	246	616	392	81	11	1	.....	1,392
Sixth	.....	5	5	54	220	359	158	29	2	1	833
Seventh	.....	.....	1	16	80	171	164	69	3	5	509
Eighth	.....	.....	3	6	24	64	99	83	12	5	296
Total	3,364	5,682	5,109	3,924	2,547	1,424	581	206	21	12	22,870

RURAL SCHOOLS.

First	11,034	6,060	1,997	423	102	19	4	.....	.....	.....	19,639
Second	217	2,103	2,502	1,130	381	99	19	2	.....	.....	6,453
Third	9	147	919	1,028	497	183	41	16	2	.....	2,842
Total	11,260	8,310	5,418	2,581	980	301	64	18	2	.....	28,934

When in the first grade we should expect a large majority of the children to be beginners in the first year, we actually find that the beginners are in a minority and that considerably more than half the children, 4,277 out of 7,418, have had previous school experience. In a goodly number of cases they have been even four or more years in school without advancing beyond the first grade. Is it to be considered normal and proper that a majority of children should repeat the first year of schooling? There are, however, some obvious reasons why the number of children repeating the first grade should be larger than those repeating higher grades. That such is the case is made pain by the following statement of the pupils enrolled at the close of the year:

Pupils at end of year 1907 (graded schools).

Grade.	Pupils in each grade.	Pupils who had been more than a year in grade.	Percentage of pupils repeating grades.
First	7,143	3,613	50.6
Second	5,518	1,545	28.0
Third	3,625	998	27.5
Fourth	2,449	647	26.4
Fifth	1,260	318	25.2
Sixth	785	119	15.2
Seventh	445	70	15.7
Eighth	295	29	9.9
Total	21,520	7,338	34.1

Here it appears that half the children had repeated the first grade, and this proportion is much higher than in the second grade. It may be remarked in passing that the percentage of repeating pupils steadily diminishes—another proof in figures of how the schools improve in average quality by the constant elimination of less successful elements.

But to revert to the backward pupil of the first grade, we may note in the first instance that beginnings are difficult, and many pupils subjected for the first time to school discipline take some time to adapt themselves to their environment. Another point of far-reaching importance in this connection is the fact that the first grade is apt to receive accessions throughout the year. Our figures take no note of fractional parts of a year. A further subdivision would be impracticable. A child entering school in September, 1905, is recorded in 1907 as being in its second year of school, which is manifestly correct. But a child entering in April or May, 1906, is also so recorded. Now, it is clearly a different thing for a child who has been nine months in a grade to repeat that grade than for one who had been there two months to be in the same grade the following year. Thus of 7,143 first-grade pupils at the end of the year, over 1,000 had attended school less than half a year, and we should expect practically all of them to be in the first grade next year.

A further examination of the table on page — shows that in each grade up to the fourth, inclusive, a majority of the children had been in school more than the school plan required. After that point we find a survival in the schools of those children who make a normal progress.

What has been said of the graded schools does not apparently apply to the first grade of the rural schools. Here the children of the first year are the most numerous, but this is accounted for by the considerable extension of the school system in the present year, the number of first-grade children being 3,446 greater than last year, whereas in the graded schools it is 1,787 less. However, when we examine the figures for the second and third grades we find that the same observations apply to them as to the graded schools.

A short expression of these tendencies may be sought by distinguishing between (1) those who advance in accordance with the school plan; (2) those who are one year behind the school plan; (3) those who show a repetition of more than one year, and (4) those who advance more rapidly than the plan provides. This is shown in the following table:

Advance of pupils enrolled March 1, 1907, as shown by number of years in school.

GRADED SCHOOLS.

Grade.	In advance of plan.	Keep pace with plan.	One year behind plan.	Two or more years behind plan.	Total.	In advance of plan.	Keep pace with plan.	One year behind plan.	Two or more years behind plan.
	Number.	*Number.*	*Number.*	*Number.*	*Number.*	*Per cent.*	*Per cent.*	*Per cent.*	*Per cent.*
First	.....	3,141	3,267	1,010	7,418	.....	42.3	44.0	13.1
Second	200	2,156	2,461	1,015	5,832	3.4	37.0	42.2	17.4
Third	241	1,485	1,605	662	3,991	6.0	37.2	40.2	16.6
Fourth	303	1,007	904	385	2,599	11.6	38.8	34.3	14.8
Fifth	291	616	392	93	1,392	21.0	44.2	28.1	6.7
Sixth	284	359	158	32	833	34.0	43.1	18.9	4.0
Seventh	268	164	69	8	509	52.7	32.2	13.5	1.6
Eighth	196	83	12	5	296	66.3	27.9	4.1	1.7

RURAL SCHOOLS.

First	.....	11,034	6,060	2,545	19,639	.....	56.2	30.9	12.9
Second	217	2,103	2,502	1,631	6,453	3.4	32.6	38.8	25.2
Third	156	919	1,028	739	2,842	5.5	32.3	36.2	26.0

The table through its percentage columns speaks for itself. In the lower grades the proportion of those who are one year or even more behind the school plan is quite large, up to and including the fourth grade. Later it diminishes considerably, and by the time the eighth grade is reached little more than 5 per cent of the pupils belong to this class. In the meantime another group has become prominent, namely, those who are in advance of the school plan, which in the eighth grade comprises practically two-thirds of the pupils.

In the rural schools similar conditions prevail in the second and third grades, only more marked than in the corresponding grades of the graded schools.

A school system which has so many backward children has not only not reached the maximum possible efficiency, but it is safe to say has not reached the maximum efficiency practicably attainable. When pupils advance so slowly there is a double loss. The State loses money by taking four years to do what should be done in three, and at the same time children lose the increased power which should come from four years' training if in that time they only cover the tasks set for three years. It was moreover pointed out in my last report that in a school system which, like that of Porto Rico, is inadequate to reach all the children, those children who are unduly long in covering the course are really excluding other children from the schools.

Promotions.—In my report of last year considerable attention was given to the subject of promotions. It was there pointed out that an average of only 54 per cent promoted could not be regarded as a satisfactory showing, and an effort was made to point out some of the possible causes of the failure to promote a larger number of pupils. It was not possible to be precise in a matter into which so many and varying elements enter, but the discussion served to arouse the interest of superintendents and teachers in this problem. So far as any of the causes appeared to be remediable an earnest effort was made to reach them, and the result is a much better showing in the

year 1907. These better results should appreciably modify in 1908 some of the facts noted for 1907 with respect to the number of pupils in the grades and particularly as to the length of time in school. The results are shown in the following table:

Promotions by grades, June, 1907.

GRADED SCHOOLS.

Grade.	Pupils at the end of the year.						Pupils at end of year having been more than one year in present grade.	
	Whole number.		Number promoted, 1907.	Number not promoted, 1907.	Per cent promoted.		Number promoted.	Number not promoted.
	1907.	1906.			1907.	1906.		
First	7,143	9,092	3,870	3,273	54	45	2,462	1,151
Second	5,518	4,777	3,591	1,927	65	59	1,233	312
Third	3,625	3,395	2,546	1,079	70	62	755	243
Fourth	2,449	2,121	1,812	637	74	62	494	153
Fifth	1,260	1,390	892	368	71	62	217	101
Sixth	785	727	642	143	82	69	95	23
Seventh	445	446	332	113	75	73	54	16
Eighth	295	301	151	144	51	52	14	15
Total	21,520	22,249	13,836	7,684	64	54	5,324	2,014

RURAL SCHOOLS.

First	18,678	16,145	7,352	11,326	39	33	4,308	2,985
Second	6,073	5,902	3,840	2,233	63	56	1,918	828
Third	2,670	2,916	1,613	1,057	60	55	822	338
Fourth	6	77	6	.....	100	43	6	.....
Total	27,427	25,040	12,811	14,616	47	41	7,054	4,151

From this table it appears that in the graded schools 64 per cent of the children were promoted at the end of the year. Promotions were fewest in the first grade, where barely more than half of the children were advanced. In the second grade conditions improved materially and continued to grow better until the 82 per cent reached in the sixth grade brings us to normal conditions. In the seventh, and notably in the eight, grade there is a considerable falling off, the final grade showing the lowest figures of all. Comparisons with 1906 shows a marked improvement in all the grades except the eighth. Moreover, there is every reason to believe that the improvement goes deeper than the face of the returns and represents a genuine advance. The natural desire of superintendents and principals to make a good showing has been held in check by the standard examination papers issued by the department for the upper grades. There is evidence in the superintendents' reports of an earnest study of the problem and a genuine effort to solve it by straightforward means. The improvement noted in the graded schools is also seen in the rural schools, though here the actual results are less than for the corresponding grades in the rural schools.

The actual number of promotions should be compared with those reasonably to be expected. The number of children in school is not a satisfactory measure of the latter if any considerable proportion of them have been there for only a portion of the school year. To

estimate the force of this consideration, the following table has been prepared:

Persistence of enrollment and promotions, June, 1907.

GRADED SCHOOLS.

Grade.	Pupils at end of year.	Duration of enrollment and pupils enrolled.				Number promoted to next higher grade.	Number of grades.
		1 to 9 weeks.	10 to 18 weeks.	19 to 27 weeks.	28 to 36 weeks.		
First	7,143	222	796	1,235	4,890	3,870	163
Second	5,518	97	363	629	4,429	3,591	150
Third	3,625	63	182	372	3,008	2,546	112
Fourth	2,449	38	78	288	2,045	1,812	90
Fifth	1,260	4	83	89	1,084	892	64
Sixth	785	7	37	36	705	642	47
Seventh	445	6	9	12	418	332	30
Eighth	295	5	7	10	273	151	19
Total	21,520	442	1,555	2,671	16,852	13,836	675

RURAL SCHOOLS.

First	18,678	978	3,011	3,423	11,266	7,352	583
Second	6,073	106	535	782	4,650	3,840	444
Third	2,670	23	146	260	2,241	1,613	303
Fourth	6	.....	3	.....	3	6	2
Total	27,427	1,107	3,695	4,465	18,160	12,811	1,332

This divides the pupils into four groups, in accordance with the length of time enrolled in the current year. It is hardly to be expected that many who have attended school less than three-fourths of the school year would be advanced. In the aggregate this is a considerable number, especially in the first and second grades. Nor will all who attend school practically throughout the year succeed. We accordingly find that the number of promotions is smaller than this latter group. Still if we consider this group as that from which promotions almost exclusively come and compare it, rather than the whole class, with the promotions made, we get materially increased percentages. The average for the graded schools on such a calculation from being 64 per cent becomes 84 per cent, and this is perhaps a better measure of the effectiveness of school work.

In general the record of our common schools shows considerable advance towards conditions of stability and permanency, which in turn are indications of greater economy of effort and more durable results for endeavors put forth.

THE HIGH SCHOOLS.

The three high schools at San Juan, Ponce, and Mayaguez have been in successful operation during the past year. For the first time all three schools furnished a graduating class, and the commencement exercises aroused general notice. It was my privilege to attend the exercises at Mayaguez and Ponce, which were highly creditable and which were very numerously attended.

THE NORMAL SCHOOL.

The normal school at Rio Piedras made substantial progress during the year. The number in attendance has been slightly larger than in the previous year and the attendance record has been excellent. The fact that of 137 pupils enrolled not more than 42 are residents of Rio Piedras and San Juan shows that the school is filling very well its rôle as an insular and not a local school. A further examination of the pupils resident in Rio Piedras would moreover disclose a very considerable number of pupils whose families had moved from other parts of the island to that town in order that the children might enjoy the advantages of the school.

Since the foundation of the school 39 teachers have been graduated from the full four years' course, while 83 have graduated from the two years' course. This contingent of 122 normal graduates has been a potent factor in developing a good standard among the graded teachers of the island. While not all of them are engaged in teaching, by far the greater number are so occupied, and they constitute approximately one-fifth of the teaching force.

MECHANICAL SCHOOLS.

The legislature of 1906 made an appropriation of a round sum for schools of arts and trades and left the constitution of the schools to a commission. The commission was composed of the commissioner of education, a member appointed by the speaker of the house of delegates, who selected Mr. Vicente Balbas, of San Juan, and a member appointed by the governor, who selected Mr. Ermelindo Salazar, of Ponce. The commission met in August, 1906. The plan adopted provided for an enlargement of the existing industrial schools and a recommendation to the legislature that a technical high school be established. Against the protest of the commissioner of education it was provided that a nominating committee select the director and all teachers, submitting names to the commissioner of education for his aproval. In the opinion of the commissioner such a course was an infringement upon his legal prerogatives, and in this view he was sustained by the attorney-general. So much attention was given this matter that the commission failed to agree upon a schedule of salaries and adjourned, with the understanding that a schedule of salaries should be submitted by the commissioner of education and acted upon by correspondence by the other members. The schedule was submitted but was not returned either with approval or disapproval.

The school year opened with the matter still hanging in the air. Shortly thereafter an action of mandamus was brought by Messrs. Balbas and Salazar before the supreme court of Porto Rico to compel the opening of the schools upon the plan outlined by the commission. The answer of the department to the petition was that the plan was incomplete and that it was illegal, so far as the method of appointing teachers was concerned. The supreme court dismissed the petition on the question of fact without entering into the question of law. Immediately thereafter the two commissioners above named approved the schedule of salaries.

The plan now appeared to be complete, and, acting upon the theory that the parts deemed illegal were null and void, schools were opened in San Juan, Ponce, and Mayaguez, all appointments being made by the commissioner of education in accordance with the school law.

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nts in the United States March, 1907.

		From—	
	492	Juncos	6
lar-	1	Aguas Buenas	1
	41	Guayama	13
		Salinas	2
		Arroyo	14
	77	Cayey	6
	7	Aibonito	9
	6	Comerio	1
	11	Barros	3
	22	Barranquitas	2
	2	Coamo	5
	13	Juana Diaz	13
	10	Ponce	52
	8	Penuelas	1
	1	Yauco	16
	1	Sabana Grande	1
	13	Guayanilla	9
	1	San German	14
nzo	6	Mayaguez	39

If we consider as adults those over 18 years of age we find that in a total membership of 2,646 pupils only 429 could be classed as adults.

The schools are, therefore, recruited from a very unstable element in the community, young boys, mainly those who are at work during the day, and who lack the fixity of purpose necessary to keep them regularly and systematically at their school work. Pupils pour in and out of the schools and this renders the task of teaching unduly difficult. In this respect the night school offers a marked contrast to the graded schools as a whole. This is shown by the duration of the individual enrollments in the following statement:

Pupils at end of the year in night schools.

Grade.	Total.	Enrolled for a period of—			
		1 to 9 weeks.	10 to 18 weeks.	19 to 27 weeks.	28 to 36 weeks.
First	1,829	268	508	372	681
Second	473	36	82	117	239
Third	89	4	10	41	34
Total	2,391	308	600	530	954

The pupils who had been constantly enrolled for a period of at least three-fourths of the school year number only 954, or about three-eights of all, while in the graded schools the proportion was over three-fourths. On the other hand, it will be remembered that the first grade predominates in the night schools, and a comparison of first grades gives a better comparison. In the foregoing statement it appears that about one-third of the pupils in the first grade of the night schools were present at least three-fourths of the school year, while in the graded schools it was over two-thirds.

These facts demonstrate the point made in my last annual report, that there is very small return for the time and effort expended in the maintenance of night schools. It is worthy of inquiry whether the same amount of money invested in rural schools would not effectively reach an equal number of children, and give better results.

OTHER EDUCATIONAL ACTIVITIES.

As in any general view of education the number and status of private schools is a factor we have again enumerated the private schools. There are in all 93 institutions of this character in the island comprising 184 classes taught by 207 teachers. With an enrollment of 15,302 pupils on March 1, 1907, they showed an average attendance of 4,394 for the week ending on the same date. As observed last year, the percentage of attendance is noticeably lower than that of the public schools. With very few exceptions these private schools are all in towns where better conditions prevail for securing a regular attendance than in the rural districts. On the other hand, it appears from the reports of superintendents they are largely designed for very small children, and even partake of the nature of kindergartens, which would militate against a high attendance figure.

Compared with last year, there is an increase of nearly 1,000 in the number of pupils in private schools. Of this increase 600 is attributable to the city of Mayaguez. In that city the church authorities, backed by contributions from the United States, are making an active and successful campaign for the extension of their parochial schools. In other communities there is no especially marked advance in the enrollment except in San Juan and Aibonito, where increases of about 100 each are observed.

Any jealousy between public schools and private schools doing the same work is out of place, and especially is this true in a community like Porto Rico, where educational needs are inadequately supplied. The growth of private schools can only then be deplored when it appears that such schools give instruction of an inferior type, and for reasons wholly unconnected with the excellence of instruction draw off pupils from the public schools with their better equipment and higher standards. Such a tendency, should it occur, can be only temporary, as in the matter of education the people will eventually demand the best that can be had.

There are not at present many private schools of such high grade that they offer a serious competition to the public schools. It might perhaps be well that there were, as such competition could only be mutually beneficial.

With the general interest in educational matters it is to be noted that a considerable number of Porto Ricans are taking advantage of the educational facilities of the United States. As this, too, has its bearing upon the education of the people, the department made a careful canvass of the island to secure the names of Porto Rican pupils in the United States and the institutions in which they were studying. Altogether 492 names were gathered, including the 42 pupils studying under government scholarships. Some of the facts so ascertained are as follows:

Statistics of Porto Rican students in the United States March, 1907.

Total number whose names have been ascertained	492
Number on government scholarships	44
From—	
San Juan	77
Rio Piedras	7
Carolina	6
Rio Grande	11
Fajardo	22
Naguabo	2
Vieques	13
Humacao	10
Yabucoa	8
Maunabo	1
Patillas	1
Caguas	13
Gurabo	1
San Lorenzo	6
From—	
Juncos	6
Aguas Buenas	1
Guayama	13
Salinas	2
Arroyo	14
Cayey	6
Aibonito	9
Comerio	1
Barros	3
Barranquitas	2
Coamo	5
Juana Diaz	13
Ponce	52
Penuelas	1
Yauco	16
Sabana Grande	1
Guayanilla	9
San German	14
Mayaguez	39

From—	
Anasco	3
Aguadilla	6
Lares	10
San Sebastian	2
Las Marias	1
Utuado	5
Adjuntas	4
Arecibo	24
Camuy	1
Manati	18
Ciales	2
Vega Baja	6
Vega Alta	1
Toa Alta	5
Corozal	1
Dorado	3
Bayamon	13
Naranjito	2
Toa Baja	4
Total	492

Classes of schools in which they are studying—	
Colleges and universities	141
High schools, academies, and seminaries	88
Private schools	55
Business schools	22
Public elementary schools	21
Normal schools	17
Technical schools	12
Medical schools	7
Law schools	3
Dental schools	2
Unknown	144
Total	492
Average number of years in the United States	2.48

It appears that a notable number are pursuing secondary and advanced studies in the United States. It can not be doubted that the habit of sending the younger generation to the United States, which is more widespread than anticipated, will contribute to drawing the two peoples closer together.

SUMMARY.

We may conclude our review of the schools by a summary of all pupils enrolled March 1, 1907, in the various schools of the island.

Enumeration March 1, 1907.

	Number.	Pupils enrolled.
Graded	528	22,870
Rural	623	28,934
Total common	1,151	51,804
School of practical agriculture	1	26
Industrial	3	231
High	3	155
Normal	1	123
Total public day schools	1,159	52,339
Night schools	74	2,646
Total public schools	1,233	54,985
Private schools	184	5,302
Total schools	1,417	60,287

In comparison with last year we find generally an increase in the number of schools and in the number of pupils.

CONCLUSIONS.

The year, whose events have been recorded in this report, has been one of commendable progress. Certain essential points may be briefly stated:

1. Legislation providing (*a*) improvements in regard to house rents and titles to real estate, (*b*) high-school scholarships, (*c*) a school building fund, (*d*) increased appropriations.
2. An improved financial condition of school boards.
3. Provisions for more and better schoolhouses.
4. Notable progress in English.
5. Increase in number and enrollment of rural schools.

These results speak for themselves. They are due to no one person, but to the cooperation of all. A thoroughly efficient and active office force has worked in harmony with superintendents and teachers, and all have enjoyed in increasing measure the support and aid of the people of Porto Rico.

Accompanying this report are abstracts of the reports made to me by the officials of the department and the usual statistical tables.

Respectfully submitted.

ROLAND P. FALKNER,
Commissioner of Education.

The GOVERNOR OF PORTO RICO.

PART II.—ABSTRACTS OF REPORTS MADE BY THE ASSISTANT COMMISSIONER AND OTHERS.

ASSISTANT COMMISSIONER.

The assistant commissioner of education, Mr. E. W. Lord, has certain distinct branches of the service under his direct supervision and reports concerning them in part as follows:

AMERICAN TEACHERS.

Largely as a result of the work of the American teachers, the use of English in the schools has continued to increase and the general knowledge of the language has been greatly extended. During the past school year 171 American teachers have been employed either as special teachers of English or as teachers of grades in the larger towns. Nearly every town on the island has been supplied with at least one resident teacher; in a few cases, in towns where conditions make it difficult for an American to live, the English work has been carried on under the supervision of a teacher who has made weekly visits from some neighboring town. In some of the larger places a considerable number of resident teachers are employed, there being 31 in San Juan, 26 in Ponce and 11 in Mayaguez. In several smaller towns two or three teachers are employed.

The teachers employed in Porto Rico come from nearly all parts of the United States, as shown in the following table:

New York	40	New Jersey	4
Massachusetts	22	Connecticut	3
Pennsylvania	20	Deleware	3
Ohio	18	Alabama	1
Indiana	7	Florida	1
Kansas	6	Mississippi	1
District of Columbia	3	Missouri	1
Illinois	3	Nebraska	1
New Hampshire	3	North Carolina	1
Maryland	2	Virginia	1
Michigan	2	Porto Rico	3
Oregon	2	Canada	2
Rhode Island	2	England	2
Vermont	6	New Zealand	1
Maine	5		
Wisconsin	5	Total	171

The educational qualifications of the American teachers may be judged from the following table showing the basis upon which teachers have been granted their licenses in Porto Rico:

Graduates of colleges	49
Graduates of normal schools	41
Graduates of high schools	51
Holders of State certificates	20
Examination	10

SCHOLARSHIPS.

The government of Porto Rico is maintaining a considerable number of students at different institutions in the United States. The students so maintained are appointed in accordance with two sections of the law, one of which provides for classical and professional education and the other for industrial education. Under the first named law 25 young men may be maintained. The following young men, who have been studying for the past few years, completed their work in 1907: Rogelio Capestany y Oller, Maryland Agricultural College, degree of B. S.; Jesús Ma. González, Rutgers College, degree of B. S.; José Padín, Haverford College, degree of A. B.; Manuel T. Saldaña, Lehigh University, degree of M. E.; Octavio Jordán Miranda, Medico Chirugical College, degree of Electrical Engineer; José González, Jefferson Medical College, degree of M. D.; Alejandro B. Guillod, Albany Medical College, degree of M. D. The vacancies caused by the graduation of these students have not yet been filled.

Under the second section of the law 20 young men and women are receiving industrial education, the larger number being students at Tuskegee Institute. The only change in the list of students during the past year has been the appointment of José Quiñones to fill a vacancy which has existed since the previous year.

The legislature at its session of 1907 established a number of high school scholarships, in accordance with which provision arrangements are now being made to appoint graduates of the eighth grade in different parts of the island to study in the Central High School at San Juan and in the high schools of Ponce and Mayaguez.

PEDAGOGICAL LIBRARY.

Through the courtesy of the commissioner of the interior, the pedagogical library of the department has been provided with much more commodious and in every way more suitable quarters in the first story of the Intendencia Building. The library during the past year has been largely utilized by teachers and pupils of the public schools and by employees of the department, but its usefulness has been limited by its unsatisfactory location. In the new rooms which it now occupies it can undoubtedly be made an element of great value in our school work.

COURSE OF STUDY.

For the first time the department has been able to publish a complete course of study for graded schools with sufficient instructions to teachers to enable them to follow the course intelligently. This course was published before the beginning of the last school year and provides for the work of the first grade in Spanish, while that of all other grades, from the second to the eighth inclusive, is in English. This course has been universally followed and the good results are already apparent.

The course of study for rural schools published two years ago has been unchanged except for the addition of some practical work in nature study and agriculture in many of the rural schools.

TEACHERS' COURSE.

In accordance with the law and the custom of the department, courses in English have been continued for Porto Rican teachers. A special series of lessons in two volumes, prepared by the assistant commissioner, was published by the department and provided the principal part of the English work of the Porto Rican teachers. For the benefit of those teachers so located that they could not attend the regular sessions of the English classes, a correspondence course was instituted in which some 40 teachers were enrolled. By this means for the first time every Porto Rican teacher regularly employed by the department in the public schools was enabled to take regular lessons in English.

For the benefit of the American teachers the department has outlined courses in Spanish, has provided text-books, and supervised the courses as far as practicable. This course was very generally followed by the American teachers, and those who obtained sufficiently high standing in the examination given at the close of the year were granted certificates of proficiency.

TEXT-BOOKS.

The text-books adopted in accordance with the recommendations of the text-book committee appointed by the commissioner two years ago have proven generally satisfactory. The need for a local geography has been strongly felt, and to meet this need Superintendents Warshaw and Conant were requested to prepare a manuscript of a geography of Porto Rico, to be published as a special chapter of

Cornman and Gerson's Geography Primer. The manuscript prepared by these gentlemen was carefully revised in this office and will undoubtedly be of much value in our school work.

In accordance with the provision of the law requiring the department to publish a volume of Porto Rican literature a contract was made with Señor D. Manuel Fernández Juncos for the preparation of a work of this nature, and the volume edited by him, entitled "Antologia Puertorriquena," has been adopted for regular use as a reading book in the higher grades.

CHIEF OF DIVISION OF RECORDS.

The chief of the division of records, Mr. R. R. Lutz, reports that on assuming charge of the office in May, 1906, he found the records fairly complete, but, due to the unwieldy and inconvenient system in use, they were in many important matters practically inaccessible. A large part of the work in this division during this year has been devoted to placing on file in compact, convenient form a complete statement of the qualifications, education, and length and character of the services of each teacher employed in the public schools.

To secure complete records of the earlier years, especially of superintendents' reports on the teachers' work, in the schools was a matter of considerable difficulty, and the task was somewhat longer and more arduous than was anticipated. However, the practical value of the results fully justified the expenditure of time and labor involved. Their usefulness became apparent when the annual issue of certificates was made at the end of the year. Under the system employed this year the entire record of the teacher was taken into account in fixing the term of his license or in making decisions as to renewal or nonrenewal of licenses. The recommendations of the superintendents were followed in all cases where such recommendations were borne out by the visit and annual reports and by the previous record of the teacher.

The data contained in the records were carefully tabulated at the end of the year, and the following is a summary, in a somewhat abbreviated form, of the more important information:

TEACHERS' LICENSES.

During the school year of 1906–7, 1,387 persons held licenses issued by the department of education. Divided into classes they are as follows: Principals, 111; graded, 398; English graded, 125; rural, 521; preparatory, 56; English, 145; special, 31.

Of these licenses 963 were of the second salary class, 192 of the third salary class, and 232 unclassified. The unclassified licenses comprise 56 preparatory licenses, 145 English licenses, and 31 special licenses.

Term of licenses.—Up to the present time teachers' licenses have been issued for terms of one, two, and three years. Of those in force during 1906–7, 814 were valid for one year, 230 for two years, and 343 for three years. Of the two-year licenses, 31 lapsed at the end of the year, the remaining 199 being valid until the end of the school year of 1907–8. Of the three-year licenses, 285 lapsed at the end of

the school year, two will lapse in June, 1908, the remaining 56 being valid until 1909.

Origin of licenses.—As a result of the examinations held at various times during the year 145 new teachers received licenses. Of the remaining licenses in force, 1,044 were renewals of those held in previous years, 85 were issued on presentation of diplomas from the Insular Normal School, 11 were based on State certificates issued in the United States, 21 on diplomas from high schools in the United States, 28 on diplomas from normal schools in the United States, and 32 on diplomas from colleges or universities in the United States.

EMPLOYMENT OF TEACHERS.

In view of the continued scarcity of teachers, a special effort was made to secure information bearing on this point. Only 143 teachers of the total number holding licenses were not employed in the schools at some time during the year. This leaves 1,244 employed during the year, the number actually employed at the end of the year being 1,174. The distribution as regards positions held is as follows: Principals, 28; graded, 309; English graded, 112; rural, 542; preparatory, 55; English, 131; special, 56; clerks in offices of superintendents, 6; assistant superintendents, 4; night school teachers not teaching in day school, 1.

It has not been possible in all cases to secure information regarding the occupations of teachers who are not employed in the public schools during the year, although as far as we were able this was done. The number of persons holding the rural license, but not employed in the public schools, is 59. Of these 2 were employed in private schools, 13 were studying in the Insular Normal School, 1 was studying in the United States, 10 were under suspension on account of failure to pass the English examination, and 1 was employed in a commercial house. Regarding the occupations and whereabouts of the remaining 32 rural teachers no information could be obtained.

A number of graded and English graded teachers left the schools during the past year to take positions in the Federal civil service. These constitute a distinct loss to the schools, as they come from the most intelligent and progressive class of teachers and will probably not take up school work again.

ALLOTMENT OF SCHOOLS.

In order to facilitate the termination and approval of the budgets of the school boards by the end of the fiscal year, the allotment of schools was taken up somewhat earlier than was done last year and was entirely finished by the end of May. This gave the school boards the month of June in which to make up and submit for approval the budgets for the coming fiscal year, thus avoiding the delay which has occurred in previous years, and which often resulted in tying up the school funds at the time they were most needed.

In making the assignment of schools to the various municipalities, a special effort was made to eliminate the inequalities of distribution caused by the former plan of allotting increases to those municipalities that petitioned for them most insistently without taking into consideration other important factors which enter into the problem.

SCHOOL BOARDS.

The school boards elected in November took possession of their offices on January 7. Fortunately a considerable number of the members of the old boards, 70 in all, were reelected, and largely due to this fact the new boards experienced little difficulty in taking up the work of their predecessors without serious interruption. As in past years, the percentage of resignations is quite large, 29 of the 198 members having resigned within a period of six months from the date of their election.

During the past year superintendents were required to forward to the department a separate report on each meeting held by the school boards of the various districts. Where the reports were properly made out, considerable useful information was thus obtained. A small proportion of the reports were practically worthless on account of their vagueness and brevity, and in one district at least only about one-third of the meetings held were reported on.

The total number of meetings reported during the year were 734. Of these 417 were regular meetings and 317 were special meetings. Of the meetings reported, 361, or slightly under 50 per cent, were attended by the superintendents. The proportion between the total number of meetings held and the number attended by the superintendents varies considerably in different districts and in nearly every case appears to be in direct proportion to the influence wielded by the superintendent in the local administration of the schools.

GENERAL SUPERINTENDENT, CHIEF OF DIVISION OF SUPERVISION AND STATISTICS.

Mr. L. P. Ayres, general superintendent, reports that he has visited during the school year 16 out of 19 districts. Although some of these were very short, a great deal was done in the line of general inspection of schools and conferring with local superintendents, teachers, and school authorities. Of the value of these visits there can be no doubt, and it is very apparent that during the coming year the work of the division must be so arranged as to allow far more time for this work. Plans looking to bringing this about are well under way.

Besides visits of inspection another important part of the work consists in visiting districts for the purpose of conducting examinations, and attending teachers' institutes. During the past year the general superintendent has attended and made addresses in four teachers' institutes, and acted as a member of examining boards which have conducted oral examinations in English of about 150 teachers, and examinations for the English graded certificate of a slightly larger number of teachers.

More progress has been made in that part of the supervision of teachers' work which is done in the central office than in actual supervision in the field. In this work the end which has steadily been kept in view has been the gathering of such information regarding the work of teachers and superintendents as would best enable the department to be cognizant of the efficiency of their work and to assist them in increasing it. As a basis for satisfactorily attaining this end an endeavor has been made to perfect a system of records and filing by which, at the end of the year, it would be pos-

sible to obtain complete and accurate information regarding the year's work of any teacher, and at any time during the year the same information so far as complete up to that time. While the system is not yet entirely satisfactory, it has been to such a degree perfected that now, at the close of the school year, anyone by consulting the card index of the division may find filed for each teacher the reports of all the visits made by the superintendent to the school during the year, the card showing the record of the teacher's work in English, together with the per cents obtained in the examinations, the card showing the teacher's record of absences, the rating form giving in detail the superintendent's opinion as to the teacher's personal and professional qualifications, and finally the card showing the record of enrollment, promotions, and persistence of enrollment in the teacher's room during the year. It will thus be seen that the available information regarding the work of each individual teacher is very complete and practical. By means of recapitulation records, which are kept in the division during the year, all of this information, as it affects any given municipality or district, or the entire island, is systematically kept in conveniently available form. In many minor details the forms used for reports of visits of superintendents to schools have been improved, and by means of the records mentioned above close track has been kept of the number and results of superintendents' visits, per school, per town, and per district.

Another line of work closely related to the foregoing, and which was also begun before the beginning of the fiscal year just closed, is the study of what happens to the pupil after he has been enrolled, how long he remains in school, how he moved from grade to grade. and when and why he leaves. These problems, very extensively studied last year and very carefully treated in the report of the commissioner, have continued to be the subject of continual work during the year just closed. In the study of these problems a very careful census was taken in March, 1907, as was done in March, 1906, of the sex, age, grade, and number of years of schooling of all of the children enrolled in our public schools. In addition a careful record has been made of the promotions of children in each room and grade in the island, and some investigations into the extent of previous experience, both of the children promoted and of those not promoted. In addition, and closely related to this investigation, a study has been made of the persistence of enrollment. As the result of the investigation of last year, many of the evils disclosed have to a great degree been remedied, and there is every reason to expect that the figures for the present year will shed an even brighter light upon the existing conditions and make further improvement possible. These and related problems were extensively discussed at the annual conference of superintendents held in San Juan on January 17 and 18, and so great was the interest there awakened and displayed that it may be accepted as certain that the field force as a whole will continue working to improve the existing conditions in regard to grading, promotions, and persistence of enrollment.

Besides the preparation of these tables for the commissioner's report, which annually forms an important part of the work of the division, statistical statements of minor extent and importance are continually being prepared and sent to the superintendents with the object of always keeping them in touch with the progress of the

work and giving them the advantage of the special investigations made touching various phases of school conditions which from time to time assume special importance and interest. During the year just closed there have been sent out 28 circular letters prepared in the division and 26 pages of statistical tables.

In connection with the annual census taken on March 1, two special investigations were made. The first was an attempt to gather, as correctly as possible, the most essential statistics concerning the private schools of the island. A similar investigation had been made one year before, and it is believed that reasonably correct figures were gathered both times. The other investigation was an attempt to ascertain how many Porto Rican students were studying in the United States, what institutions they were attending, from what towns in the island they came, and how long they had been in the United States. The results were interesting and valuable, as showing how great an interest has been awakened in Porto Rico along educational lines and how large a number of young men and women are pursuing professional and advanced studies in the United States. During the present fiscal year a decided improvement has been made in the material equipment of the division. New furniture has been purchased, which makes possible the keeping of records in very much better and more accessible form than before. There have also been purchased and eight-column comptometer to assist in performing the many arithmetical calculations incidental to the statistical work, and a new typewriter specially fitted for tabulating.

SUPERINTENDENT OF EXAMINATIONS.

The superintendent of examinations, Mr. Enrique Hernandez, reports upon six important examinations held during the year as follows:

1. *Preparatory teacher's license, July, 1906.*—One hundred and eighty-seven candidates presented themselves at the examination for preparatory teacher's license, but only 77 passed it successfully. Although this examination was intended for pupils of the sixth and seventh grades, pupils of the eighth grade and persons holding the common school diploma were permitted to take this examination. In spite of this and also of the fact that the questions asked were very easy, only four of the successful candidates obtained more than 90 per cent total average, the highest mark being 91.60 per cent.

2. *Examinations for common school diploma, for rural teacher's license, and for graded teacher's license, September, 1906.*—The results of these examinations were as follows:

	Number of candidates.	Passed successfully.		Credited with some subjects.		Failed.	
		Number.	Per cent.	Number.	Per cent.	Number.	Per cent.
Common school diploma	139	40	31.01	21	16.28	68	52.71
Rural teacher's license	91	25	27.47	39	42.86	27	29.67
Graded teacher's license	53	14	26.42	18	33.96	21	39.62

Most of the successful candidates passed some of the subjects in the examinations previously held.

3. *Examinations of rural, graded, and principal licenses January, 1907.*—The results of the examination for the several kinds of licenses are shown by the following figures:

Rural license:

Passed the examination in all subjects	33
Received credit in some of the subjects	30
Failed	20
Total	83

Graded license:

Passed the examination in all subjects	6
Received credit in some of the subjects	10
Failed	13
Total	29

The only candidate for principal's license did not pass the examination, but was credited with four subjects.

4. *Examination in Spanish for American teachers May, 1907.*—Forty-six American teachers took this examination, of which number 37 passed successfully and 9 failed, as shown in the following table:

	Number of candidates.	Passed.	Failed.
Advanced course	6	5	1
Intermediate course	18	18	
Elementary course	22	14	8
Total	48	37	9

5. *Examination in English for Porto Rican teachers June, 1907.*—Classified in accordance with the courses of study taken by the teachers, as prescribed by act of legislature March 9, 1905, we find the following results:

	Number of candidates.	Passed.	Failed.
Advanced course	372	329	3
Intermediate course	362	327	35
Elementary course	205	179	26
Correspondence course	29	25	4
Total	968	900	68

As shown by the above table, 92.98 per cent of the number of candidates passed this examination successfully and 7.02 per cent failed. In the examination held last year an average of 90.62 per cent passed successfully and 9.38 per cent failed.

6. *Common school diploma, and common school diploma and rural license combined June, 1907.*—The following are the results of this examination:

	Common school diploma.		Rural license.	
	Number.	Per cent.	Number.	Per cent.
Passed in all subjects	169	40.82	60	30.46
Received credit in some of the subjects	196	47.34	101	51.27
Failed	49	11.84	36	18.27
Total number of candidates	414		197	

CHIEF OF DIVISION OF PROPERTY AND ACCOUNTS.

The chief of the division of property and accounts, Mr. C. O. Lord, reports that the property handled by the division was valued at $80,039.60, an increase of nearly $10,000 over the last year. The property has been handled at a decreased cost, though somewhat larger expenses have been incurred in transportation due to advancing rates of carriage.

The record of the expenditures of the department is as follows:

Regular Accounts.

Receipts:		
An act making appropriations for the necessary expenses of carrying on the government of Porto Rico for the fiscal year ending June 30, 1907, and for other purposes		$648,235.00
By supplementary legislative appropriations		3,000.00
Assignment from contingent fund governor of Porto Rico		150.00
Repayments to various appropriations		366.90
Total		651,751.90
Disbursements:		
Salaries, office of commissioner	$26,177.06	
Incidentals and travel	4,835.10	
Postage	1,800.00	
		32,812.16
Text books and school supplies	34,689.73	
Transportation of same	1,096.52	
		35,786.25
Salaries, common schools	424,527.42	
Travel and incidentals, common schools	10,300.00	
		434,827.42
Salaries, superintendents of schools	23,147.21	
Travel and incidentals, superintendents	9,493.92	
		32,641.13
High and graded schools, salaries	40,928.67	
Incidentals, high and graded schools	2,277.85	
		43,206.52
Library and museum, department of education		422.65
Instruction and training of young men and women from Porto Rico in the United States	9,600.01	
Technical education, Porto Rican students in the United States	5,000.00	
Education, young men and women in the insular normal schools	5,175.79	
		19,775.80
Salaries, mechanical schools	11,616.29	
Supplies and incidentals	4,631.62	
Rent and repair, mechanical schools	2,994.01	
		19,241.92
Balance June 30, 1907		33,038.05
Total		651,751.90

Miscellaneous funds:

Establishment and maintenance, of industrial schools (no fiscal year):	
Balance July 1, 1906	$11,264.06
Balance June 30, 1907	11,264.06
Establishment and maintenance of industrial schools (trust funds):	
Balance July 1, 1906	152.47
Repayments sales industrial school articles	389.56
Balance June 30, 1907	542.03

Common schools equipment (no fiscal year):		
Balance July 1, 1906	$4,038.84	
Repayments furniture sold school boards	2,378.88	
		6,417.72
School desks and equipment		5,494.61
Balance June 30, 1907		923.11
Repairs to San Francisco Barracks:		
Balance July 1, 1906		45.81
Expended in repairs and remodeling for school purposes		45.80
Balance June 30, 1907		.01

Trust funds—School extension in Porto Rico.

Balance July 1, 1906	$50,405.35	
Repayments by municipalities of proportional shares of cost of buildings erected by the department of education	14,608.68	
		$65,014.03
Salaries, travels, and incidentals	7,907.66	
Erection of buildings	18,773.96	
Balance June 30, 1907, erection of buildings	23,369.17	
Balance June 30, 1907, general fund	14,963.24	
		65,014.03

SUMMARY.

	Receipts.	Disbursements.
Regular appropriations	$651,751.90	$618,713.85
School extension in Porto Rico (trust fund)	65,014.03	26,681.62
Establishment and maintenance of industrial schools (no fiscal year)	11,264.06	----------
Establishment and maintenance of industrial schools (trust fund)	542.08	----------
Common schools equipment (no fiscal year)	6,417.72	5,494.61
Repairs to San Francisco barracks	45.81	45.80
Balance June 30, 1907	----------	84,099.67
Total	735,035.55	735,035.55

CHIEF OF DIVISION OF SCHOOL BOARD ACCOUNTING.

The chief of the division, Mr. A. Gonzalez Font, reports that the system of bookkeeping introduced among the school boards at the beginning of the fiscal year has worked extremely well. Harmonious relations have marked the year's work. The plan of dividing the budget into two parts has given great satisfaction. Under this system the regular budget of each board was made on the basis of its probable revenue as estimated by the treasury department. A supplementary budget based on the cash on hand on July 1, 1907, was afterwards prepared. So far as possible it was sought to have the regular budget cover the regularly recurring annual expenses and devote the supplementary budget to extraordinary expenditures.

Thanks to the economy practiced by the school boards, they find themselves in an unusually favorable situation. This is reflected in the increased balance shown by the following summary of financial operations:

market place. The rapidly growing population of Puerta de Tierra and of Santurce calls for a 16-room school in the first, a 20-room school near stop 17, and a 10-room school near stop 25 in the second.

The situation in Rio Piedras as to housing is very encouraging. The new provision in the law which permits the school boards to buy and hold property in its corporate name has so hastened matters that the school board of Rio Piedras has obtained by purchase or by gift six very desirable lots on which to build. With the funds in its possession it will be able to erect at once a frame building in the barrio of Monacillo, a cement block building near kilometer 21 on Carretera No. 1, and to purchase and repair a building in the barrio of Cupey Bajo for use as a school. When these funds are exhausted the school board should at once make the effort to obtain a loan from the insular government of $6,000. With this amount it could replace every school now in use on the Ponce and Carolina Carreteras with permanent cement block buildings, erect new frame buildings in the interior barrios, and make the necessary improvements in and around the Hawthorne graded school.

There is much waste in the janitor service in San Juan, a janitor being appointed for every four rooms in the graded schools and one for every two rooms in the rural schools.

In contrast with this system is the plan proposed in Rio Piedras for the coming year. One janitor will take care of the ten schools. To do this he must travel in a northerly direction 2 miles, eastward 2 miles, and southward 8 miles from the center of the town.

If such a plan is practicable in Rio Piedras with its scattered schoolhouses, how much more easily could it be adapted to San Juan where the schools are comparatively close to one another.

The problem of a proper enrollment in San Juan has a great difficulty to contend with in the inadequacy of the buildings, nor has the attendance been all that it should be. In this matter the superintendent can do little without the hearty cooperation of the board. It is to be regretted that the board does not take a more active interest in this phase of school work.

English work in the district has been very successful in the third and fourth grades, but less satisfactory in the second grade. This is due to two factors; first, the fact that the best teachers were not employed in this grade, and, second, to the fact that the English work starts in this grade.

The superintendent vigorously defends the plan for San Juan of having the major part at least of the work of the first grade in the Spanish language. His point of view is that in the first grade must be taught principally good school habits, and that this can best be done by the use of the home language. With the untrained and undisciplined children who pour into the schools this is occupation enough for the teacher. Toward the end of the year classroom orders may be gradually introduced in English, and some counting and simple arithmetic done in that language.

The English classes for Porto Rican teachers have been markedly successful. This is due in great measure to the large number of teachers necessitating a special organization of the work and the employment of a highly gifted American teacher exclusively [illegible]

The scarcity of buildings suited to large schools [illegible] San Juan to the renting of smaller buildings which [illegible]

BUILDINGS NEARING COMPLETION END OF FISCAL YEAR JUNE 30, 1907.

Town.	Kind and material.	Number of rooms.	By whom paid.	Cost.
Vieques	Cement blocks	6	Department and board	$10,750.00
Salinas	Cement blocks	6	Board	7,599.00
Quebradillas	Frame	4	Department	4,270.00
Aguas Buenas	Frame	3	Department	3,870.00
				26,489.00

BUILDINGS CONVERTED AND REPAIRED DURING FISCAL YEAR ENDING JUNE 30, 1907.

Mayaguez (Federal hospital)	Masonry	15	Department	$2,100.00
Bayamon	Frame	(a)	Department and board	700.00
Mayaguez (graded)	Masonry	(b)		759.81
				3,559.81

a Gallery. b Roof.

Referring to the above list, among the buildings completed it will be noted that an innovation has been introduced in the purchase of five portable rural school buildings. It was hoped at the time these buildings were purchased that a considerable reduction in cost of rural schoolhouses might thereby be effected, but owing to the failure of a competing steamship line between New York and San Juan, with the resultant raising of freight rates by the old companies, the cost of these buildings considerably exceeded the estimate. It will require several years to test their durability in this climate.

Turning to the list of buildings nearing completion, it will be noted that there are two of cement blocks. This is in line with the recommendation of the chief of this division in the last annual report, and it is believed that the results will fully justify the departure from the old construction, known as Mamposteria.

The acquisition by the department and conversion into a school building of the Federal hospital at Mayaguez has provided 15 large and well-lighted schoolrooms, besides the necessary offices, storerooms, etc.

SCHOOL DISTRICT NO. 1, SAN JUAN.

School district No. 1 comprises the towns of San Juan and Rio Piedras. Number of day schools, 102; number of teachers, 111; superintendent, Glen Edwards.

The school system within the city has fallen of its own weight into four groops, namely, the first grades, in which teaching in the Spanish language predominates; the second, third, and fourth grades, in which teaching in the English language maintains and to which the Porto Rican teaching in English is limited; the fifth, sixth, seventh, and eighth grades, in which teaching in English also holds and to which only Americans are appointed, and, finally, the high school. Keeping these divisions in mind, perhaps the best distribution of accommodations would be to erect two 10-room buildings, one in the east and the other in the west end of town for the first-grade children of the city; a 20-room building near the Plaza Colon for the pupils of the second, third, and fourth grades from all parts of the city, and a high and grammar school building somewhere near the present

market place. The rapidly growing population of Puerta de Tierra and of Santurce calls for a 16-room school in the first, a 20-room school near stop 17, and a 10-room school near stop 25 in the second.

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In contrast with this system is the plan proposed in Rio Piedras for the coming year. One janitor will take care of the ten schools. To do this he must travel in a northerly direction 2 miles, eastward 2 miles, and southward 8 miles from the center of the town.

If such a plan is practicable in Rio Piedras with its scattered schoolhouses, how much more easily could it be adapted to San Juan where the schools are comparativly close to one another.

The problem of a proper enrollment in San Juan has a great difficulty to contend with in the inadequacy of the buildings, nor has the attendance been all that it should be. In this matter the superintendent can do little without the hearty cooperation of the board. It is to be regretted that the board does not take a more active interest in this phase of school work.

English work in the district has been very successful in the third and fourth grades, but less satisfactory in the second grade. This is due to two factors; first, the fact that the best teachers were not employed in this grade, and, second, to the fact that the English work starts in this grade.

The superintendent vigorously defends the plan for San Juan of having the major part at least of the work of the first grade in the Spanish language. His point of view is that in the first grade must be taught principally good school habits, and that this can best be done by the use of the home language. With the untrained and undisciplined children who pour into the schools this is occupation enough for the teacher. Toward the end of the year classroom orders may be gradually introduced in English, and some counting and simple arithmetic done in that language.

The English classes for Porto Rican teachers have been markedly successful. This is due in great measure to the large number of teachers necessitating a special organization of the work and the employment of a highly gifted American teacher exclusively in it.

The scarcity of buildings suited to large schools has led in San Juan to the renting of smaller buildings which have been used as

rural schools oftentimes in the immediate neighborhood of the graded schools. This is a very unsatisfactory arrangement, since it makes distinctions in the grade of instruction offered in the same streets. The absorption of these small rural schools in the larger graded groups can be most effectively accomplished through larger and better buildings in Puerta de Tierra and Santurce. In the meantime they should in a number of instances be raised to graded rank and affiliated with the nearest graded group.

Night schools in San Juan have a somewhat broader scope than in the smaller towns. Better provision should be made for adults, and the experience of the year leads to the belief that a night school for adults exclusively would give excellent results in San Juan.

While acknowledging the better results of this year's institute over previous efforts the superintendent is of the opinion that institutes as they are now conducted do not meet the needs of the teachers. He says:

> Dividing the teachers into the progressive and nonprogressive, it is a question whether it is worth while taking the progressive teachers away from their regular work for a day or two in order that they may attend a conference which is limited seriously in scope and effectiveness by the small absorptive capacity of the nonprogressive group. There should be some special work for the latter in order that the first may be free to progress at their own speed. A line of division for the two groups can be found in the English work. The following is quoted from a letter written to the commissioner of education, dated April 5, 1907:
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> "The number of Porto Rican teachers holding English graded licenses has reached such proportions that something should be done to bring the fact and its importance vividly before the island. To this end, a teachers' institute should be organized, the programme to be entirely in the English language. Some centrally situated town offering accommodations for 400 persons should be selected. There are several difficulties in the way. It will be hard to find accommodations for so many people, the cost of transportation will be heavy, and the question of board will be perplexing. None of these ought to be insurmountable, however, for if the barracks could be secured for the use of the institute, Aibonito would be the ideal town, and the legislature might be induced to set aside a sum sufficient to cover a good share of the cost of board and travel."

The report closes with an expression of great satisfaction that some of the long-felt need for better school buildings is soon to be met by the erection of the large 20-room building in the Plaza Colon.

SCHOOL DISTRICT NO. 2, CAROLINA.

School district No. 2 comprises the towns of Carolina, Trujillo Alto, Rio Grande, and Loiza. Number of day schools, 46; number of teachers, 49; superintendent, George L. Spaulding.

Attendance in the schools of the district is considerably affected by the prevailing agricultural pursuits. Where sugar cane is dominant there is a tendency toward slack attendance in the second term of the year, January to March, since larger boys are drawn into the work of cutting the cane. It is suggested that a school year beginning in July, with vacation months during the winter, would give more satisfactory results in such regions.

In general, satisfactory attendance may be reported. Very helpful as a stimulus to teachers has been the practice of making a monthly report of schools having a high attendance percentage. Whenever enrollment and attendance were deficient the attention of

teachers has been called to the fact. In the case of rural schools a persistently bad record has led to the closing of the schools and their transfer to other points of the district. The apprehension of such a change has several times had very efficient results and made the transfer unnecessary. The superintendent believes that this method accomplishes better results than having recourse to the law and compelling unwilling parents to send their children to school. The obvious objection to this plan is the dissipation of energy in school work, and this makes it simply a measure of final resort to be used sparingly.

English has not yet been authorized as the school language in this district, but steps looking to its introduction have been taken. Some of the subjects have been taught in English whenever possible under the direction of the American teachers. An attempt has been made to teach in the first grade the numbers in English, though all instruction is in Spanish. In questioning the children the teacher uses the Spanish language, but gives the English names to the numbers. This may result in a mere linguistic hodgepodge or it may accomplish its purpose of bridging over the difficult step from the Spanish first grade to the English second grade.

Strenuous efforts have been made to encourage the use of English among the teachers and develop in them the habit of employing that language. English was made the exclusive means of communication between the teachers and the superintendent's office. The regular classes in English for the Porto Rican teachers were supplemented by writing compositions in that language. Several teachers' conferences were held during the year in which English only was used, and, by request of the superintendent, that language was used in the annual teachers' conference of the district. The superintendent is highly encouraged by the results of these efforts and believes that he sees a hopeful progress among the teachers.

Four night schools in the district have had to cope with the usual difficulites of irregular attendance and brief enrollments. The agricultural school at Carolina is located on land quite unsuited to farming operations and in the past year has suffered more than usual from the considerable rains of the early part of the year and the pronounced drought of a later period.

Not a little difficulty has been experienced in adopting the standard course of study to the needs of the schools in this district.

DISTRICT NO. 3, FAJARDO.

School district No. 3 comprises the towns of Fajardo, Naguabo, and Vieques. Number of day schools, 47; number of teachers, 47; superintendent, Harold M. Stiles.

The district suffered at the beginning of the school year from frequent changes in its executive officers. In the early part of the year, owing to the difficulties in the way of opening up the same number of schools as in the previous year, the aggregate attendance of the district was hardly satisfactory. Later on more schools were opened and some were given a double enrollment, bringing up the total to a figure which compares satisfactorily with that of the preceding year.

In general the attendance in the rural schools is good, but there is much variation. It would seem to depend chiefly upon the personality

of the teacher and the extent to which he keeps in touch with his people whether he secures good attendance or fails to do so. There are not lacking cases of nonresident rural teachers who, though sufficiently faithful in their duties within the school house, fail utterly in this larger aspect of their work.

Attendance in two schools has been better in Naguabo and Vieques than in Fajardo. In the latter town population is somewhat scattered. A considerable number of children of upper grades live in the settlement of the Plaza, where the distance is a serious factor in bad weather.

Both Naguabo and Fajardo have had to struggle with inadequate school facilities. Due to prosperous sugar centrals there has been a large increase of the urban population. In Fajardo the difficulty was in part overcome by the removal of a rural school to town, giving it also a double enrollment. Relief can only come by the assignment of new schools to these towns. Fajardo has contracted a loan for a six-room school building, which will accommodate the schools now in rented buildings and also provide additional schools. The building in Vieques now under construction will replace the old rented building in a most acceptable manner, but will be too small for the needs of the town. The Vieques board has under contemplation the erection of a second building, and with its ample funds should be able to carry out its purposes.

Progress in English is noted, that language being gradually introduced as a medium of instruction. There was some difficulty in making the change, but the results have proven satisfactory. A primary difficulty seems to be the keeping of a good class of American teachers, and the district has suffered by transfers. It has been the experience in this district that the transition from Spanish in the first grade to English in the second is too abrupt, and it is recommended that more attention be given in the first grade to English teaching.

Night schools show a smaller but more regular attendance in the second term. One reason for a shifting enrollment noted in this district is that parents sometimes send their children to night school until an opening occurs in the day schools and then transfer them to the latter. Recognizing the ineffectiveness of the night school from many points of view, the superintendent is convinced that they are rendering an important service.

DISTRICT NO. 4, HUMACAO.

School district No. 4 comprises the towns of Humacao, Yabucoa, Maunabo, and Patillas. Number of day schools, 46; number of teachers, 45; superintendent, John Mellowes.

Very special attention has been given in the past year to matters of enrollment and attendance, with gratifying results in a more stable enrollment and more regular attendance. One effective method in securing this result has been a careful scrutiny of all requests to remove children from school and the denial of those which did not appear to be justified. Despite all these efforts the aggregate number of children in attendance has not increased. It was found impracticable for lack of teachers to open the same number of rural schools as in previous years.

Prompt and regular attendance has been secured by the immediate investigation of all cases of irregularity. In a number of cases parents have been judicially warned of their responsibility in this direction, though no fines were imposed. With greater steadiness in the enrollment and with greater regularity in attendance, there has been an opportunity for better work. It must be noted, however, that this has been in part offset by many absences of teachers, which have seriously impeded the progress of the school work.

In the graded schools of Humacao and Yabucoa the work has been done on the half-English half-Spanish plan. Progress has been slow but steady, and the next year promises better things. In Humacao special supervision has been given to the work in English by a special American teacher and the superintendent. A daily class of the native teachers for comment and suggestion in regard to the work was held. If possible an effort will be made to have a similar arrangement next year in Yabucoa. In the smaller towns of Maunabo and Patillas it will probably not be possible to organize the schools on a satisfactory English basis for some time to come.

When there is a fair knowledge of English among pupils and teachers there is little difficulty in following the course of study provided by the department. When this is not the case there is great difficulty in the matter of grading pupils. Pupils who have reached the seventh grade in Spanish can not continue in that grade when the work is begun in English. They must be reduced to a grade better suited to their limited English vocabulary. This difficulty, which also works some injustice to the pupils, will only gradually disappear. Until it is overcome there must be some confusion and not a little discontent among the pupils.

Each town in the district has one or more rural or preparatory schools within the town limits. They are in effect part of the town school system. They are the result of two factors, the inadequacy of the graded schools for the town needs and the unwillingness of teachers to go out into the rural districts. They are anomalous and should be done away with. The location of these schools in town limits is robbing the countryside of the benefits intended for it. The need of more rural schools in this district is very great. Strenuous efforts to secure rural teachers have led to no results. It is to be hoped that with an increase in the ranks of rural teachers it will be possible to make larger provision for the needs of this district. We have thus far failed to fill the quota allotted.

The six night schools in the district have not given very good results. The drain upon the teachers is great, and it is doubtful whether it is wise to continue them.

Good results flowed from the annual teacher's institute. The subjects discussed were thoroughly practical and the interest of the teachers was very great. A good public meeting was held in connection with the institute.

There has been much interest in improving school buildings. Patillas has added a room to its graded school building. Hamacao is to have a two-room building at the Plaza, and is looking to the department for encouragement to build new buildings in town. Maunabo has not yet made up its mind as to a location. Repairs have been made willingly by the school boards when necessary.

Pleasant relations have prevailed with the school boards throughout the year, and there has always been a friendly cooperation in the school work.

DISTRICT NO. 5, CAGUAS.

School district No. 5 comprises the towns of Caguas, Gurabo, Juncos, San Lotenzo, and Aguas Buenas. Number of day schools, 53; number of teachers, 50; superintendent, C. A. Reichard.

The region comprised within this district has undergone marked economic changes which have materially affected school work. The enormous growth of the tobacco industry has led to the small landholders selling their land to the tobacco companies and moving townward, so that the town population, more especially of Caguas and to some extent of Juncos, has considerably increased. At the same time the treatment of tobacco requires considerable space and the tobacco companies are renting buildings for such purposes throughout the district. The result is, especially in Caguas, an overcrowded town and high rentals. Sickness has followed overcrowding and typhoid fever has been rampant. As a result of these factors we note the following results in school work:

(*a*) Insufficiency of town schools to meet the demand.

(*b*) Opening of rural schools in town limits as a partial relief.

(*c*) Decline of the rural school proper.

(*d*) Impairment of enrollment and attendance through sickness alike of teachers and pupils.

(*e*) As the graded schools have been extended, high rents have made it necessary to be content with inferior buildings. The physical capacity of the more recently acquired buildings is less, and consequently the average enrollment can not be so high as formerly.

(*b*) Rural schools in urban limits have been an unavoidable necessity, since the boards lacked the funds for the more costly graded schools and since the pressure for accommodation was so great. Generally speaking, these schools have been placed in charge of young women of pronounced teaching ability who have devoted themselves with success to teaching groups composed exclusively of first-grade pupils. The schools therefore are an integral part of the town system.

(*c*) The shifting of population, due to the disappearance of the small landowner has made it impossible to maintain with an adequate enrollment some of the rural schools previously established, and has impaired the efficiency of others by withdrawal of pupils and a changing enrollment.

(*d*) The effect of sickness is obvious and needs no comment.

English work has been had in Caguas on a larger scale than in former years and in another year all town schools above the first grade should be placed on an English basis. The grammar grades have been taught by American teachers whose difficulties in matters of discipline have affected the efficiency of their teaching. Good results have been had from Porto Rican teachers using English as a medium of instruction. They have shown much interest and have availed themselves eagerly of the opportunities offered by a weekly practice class, and by the regular instruction offered in English to improve their knowledge of the language.

None of the towns in the district has had American teachers except Caguas. Instruction in English as a special subject has been given by the Porto Rican teachers.

Better buildings are sadly needed in the district. One four-room building in Caguas, the first erected under the American Government of the island is the only modern building in the district. Plans are being drawn for a 12-room addition to this structure which will give Caguas a commodious 16-room building. Contracts for a new building at Aguas Buenas have been let. This will still leave Gurabo, Juncos, and San Lorenzo unprovided with modern buildings.

DISTRICT NO. 6, GUAYAMA.

School district No. 6 comprises the towns of Guayama, Arroyo, Salinas, Cayey, and Cidra. Number of day schools, 63; number of teachers, 68; superintendent, John F. Packard.

Taken as a whole the enrollment in this district has not been as high as it should be. Teachers were instructed to spend Saturdays interviewing parents, and the municipal authorities were advised as to the law on compulsory attendance, yet in spite of all these efforts several of the rural schools barely averaged an enrollment of 30 pupils during the present school year. In the rural schools we have had to contend with attractive opportunities for employment in the sugar plantations, to some extent with political feeling, and with irregularity in the attendance of teachers which has seriously affected the enrollment. In the graded schools better results were had in the lower grades, but in the upper grades of the town of Guayama there was a loss of pupils through the opening of a private school by the former principal.

The legal machinery provided by law for securing the attendance of pupils has been freely resorted to and the notice of intention to appeal to the justices' courts has had a salutary effect upon parents negligent in the matter of sending their children to school. This has required a strict supervision of the absences of all pupils in order to ascertain when such absence was unjustifiable.

Guayama is the only town in the district where an attempt has been made to establish an English system of schools. The first grades, it is true, are taught wholly in Spanish, and the second grades half in that language; but all upper grades are taught entirely in English. As in many of the smaller towns the plan has to cope with great difficulties. The public was not thoroughly in sympathy with it, and there has been difficulty in securing competent Porto Rican and American teachers. Perhaps the latter difficulty is the greatest. Without careful and intelligent supervision by the American teachers, instruction in the English language is of problematical success. The American teachers appointed in Guayama did not have the qualities needed for the difficult work. It would seem as if, without higher qualifications to teach in English among the Porto Rican teachers, we had been overzealous in pushing the work in English. Every year brings improvement, and it is hoped that the initial difficulties experienced in Guayama will be soon overcome.

Two rural schools in town limits, one in Cayey, and one in Cidra, have given good results in first-grade instruction. But it must be

recognized that such schools in town limits do not carry out the wishes of the department to provide for the rural districts.

The teachers' institutes held in the district consisted of papers and discussion, practice classes, and in Guayama of a reception to the teachers offered by the local board. The superintendent reports favorably on the practice classes, enthusiastically on the reception, and disparagingly on the discussions. He renews the recommendations of former years that a department director be appointed, "who should give a thorough study to the problems to be presented, and who should eliminate as far as possible all discussion that does not bear directly upon these topics."

It is gratifying to note the progress of school buildings due to the initiative of the school boards. The four-room frame building opened in Arroyo in December was paid for by the proceeds of an insular loan. The four-room cement-block building under construction at Salinas is also to be paid for by the board. At Guayama, after much delay, a site was secured and plans have been prepared. This building also will be constructed in large part from local funds, though the department has made a slight contribution.

Nowhere is the need of new buildings greater than in Cayey. Rents are excessive in this town, and suitable buildings are not available. Unfortunately, the town is poor, and substantial aid must come from the insular government.

The local boards throughout the district have given much attention to the matter of school buildings, and those rented for rural schools are, with few exceptions, as good as can be had.

Private schools, of which there are a few in the district, do not, with a single exception, enter into competition with the public school system, the majority of their pupils being children too young to be admitted to our schools. The exception noted is the school of Mr. Carlos Munoz, formerly principal at Guayama. His pupils have been more advanced and have made good progress, possibly because with a limited number of pupils each one has received individual attention.

At Cayey and Guayama, the night schools, being composed almost entirely of servants employed during the day in private families, have given fair results, and there has been satisfactory continuity in the work. In Arroyo, where the pupils are mostly stevedores, and in Cidra, where they are tobacco workers, the schools have reflected business conditions. A temporary shut down of the cigar factory in Cidra caused many to leave town. In Arroyo, when business is dull, the school is well attended, but falls off when trade is brisk.

DISTRICT NO. 7, AIBONITO.

School district No. 7 comprises the towns of Aibonito, Barros, Barranquitas, and Comerio. Number of day schools, 42; number of teachers, 44; superintendent, Z. C. Staples.

Owing to unusual rains the inspection in this district, owing to bad trails, has been exceptionally difficult. The small town of Barranquitas is connected with the headquarters at Aibonito by a good macadamized road. The other towns can only be reached by difficult trails across the mountains. The location of headquarters in a corner rather than the center of the district makes a large amount of

travel necessary. Better things are looked for in a year or two when roads already underway shall have been completed connecting all the towns in the district.

The general poverty of the district and the restricted resources of the school boards is another obstacle to the best development of the school system. Praise is due the local authorities for their strict economy and earnest efforts to get the best possible results from the means at their disposal.

For the first time a good office equipment has been obtained, and up-to-date business methods established in the superintendent's office. The need of good office records is the more urgent in a district such as this, where communication is so difficult.

In the graded schools of the district the teachers are, as a rule, young and progressive, and good results have been obtained. The rural schools contain a larger proportion of old teachers wedded to antiquated methods which they can not lay down to take up new ones. Improvement here comes through the gradual filling up with younger teachers.

This is not a district which can hope to make an exceptional showing in the matter of enrollment and attendance. The tobacco fields and coffee groves offer at certain seasons much employment for children. Then, again, the demand throughout the district for storehouses for tobacco makes a demand for all the larger houses which might be available for rural schools. Rented buildings are too small to hold a large number of children. Finally, a factor which affects attendance rather than the enrollment is the topography of the region, with its many streams subject to sudden floods after heavy rains. In cases of irregular attendance a warning note to parents has generally proved successful. Appeal to the justice of the peace is not very effective, owing to the difficulty of proving that the children are of statutory age, and, secondly, that the parents are able to send the children to school if they so desired.

In Aibonito the second and third grades have been taught wholly in English, the higher grades half in English and half in Spanish. The work of the Porto Rican teachers using English has in some cases been excellent. Less satisfactory has been the work in upper grades. The children were hardly prepared for work in English, and there has been a lamentable lack of continuity in the work of the American teachers by reason of frequent changes in the personnel.

It is highly regrettable that in view of the interest displayed in English the department has been unable to equip adequately the district with English teachers. The isolation of Barros and Comerio has always proved an obstacle to securing any permanent teacher in these towns. In spite of this fact there are several teachers in these towns quite as capable of teaching in English as most of the Porto Rican teachers now engaged in that duty, but with a lack of constant association with and the supervision of an American teacher, the introduction of English work is not to be recommended.

The district is poorly equipped. The only modern building is the Brumbaugh school at Aibonito. All others are rented buildings poorly adapted for their purposes. The furniture is in keeping with the buildings. The absence of modern schoolhouses and modern furniture is very depressing—it is a seemingly unavoidable result of the general poverty of the region. The school boards feel this

situation very keenly and are earnest in their desires for improvement. It is much to be hoped that the department can give this district some substantial aid in the near future. The situation has recently been aggravated by the extension of the tobacco plantations which has markedly increased the population of Aibonito and Comerio and created new needs, but not as yet the means of meeting them.

Creditable progress has been made in music by the school bands of Comerio and Aibonito. A band has also been organized in Barranquitas. These bands made a very excellent showing at the annual teachers' conference and added to the interest on that occasion. The professional aspects of the conference with its papers and practice classes were good and it is believed helpful to the teachers.

DISTRICT NO. 8, COAMO.

School district No. 8 comprises the municipalities of Coamo, Juana Diaz, and Santa Isabel. Number of day schools, 61; number of teachers, 61; superintendent, Gail S. Nice.

Efforts were made to secure as large an enrollment as possible at the beginning of the year in each school. No effort was made to increase the enrollment after the first month. The aim has been rather to retain those enrolled and maintain their regular attendance. A pupil once enrolled in a school has been considered a member of the school until the end of the school year. His prompt and regular attendance as well as proper conduct have been insisted upon and secured, in some cases by reference to the law and in other rarer cases by threatening fine and imprisonment of the parents or guardian. In no case, however, this year has it been necessary to take more strenuous action than the public reprimand. His withdrawal from school permanently and indefinitely has not been permitted under any circumstances other than change of residence, and then only after looking into each case and ascertaining exactly whether or not the alleged change was to be made besides, in cases of actual change, insisting upon reenrollment.

Three graded schools in Coamo and two in Juana Diaz have been in charge of English graded teachers; one result of last year's work. Two graded teachers of Coamo not holding the English graded certificate, one in Juana Diaz, and one in Santa Isabel, have been in charge of schools teaching in English; another result of last year's work. One graded teacher in Coamo, three in Juana Diaz, and three in Santa Isabel, not holding the English graded certificate, have given instruction during the whole or a part of the year in the subjects English and arithmetic in the English language; the result of last year's and this year's efforts.

Viewed as a whole, the result of last year's and this year's efforts combined has been to make it possible to give instruction in all subjects in the English language in all grades except the first in Coamo, in all except the first and second in Juana Diaz, and in all except the first, second, and third in Santa Isabel; besides at least in arithmetic in the second and third grades excepted.

There is one rural school in this district located strictly within the town area, in the town of Santa Isabel. This school was assigned to the barrio Calambrena, but the board was unable to find in that

barrio a suitable and available house. This barrio joins the town proper and as the house which has been occupied was both suitable and available, it has been used and the majority of the pupils have come from the barrio it was meant to serve. This is the first year the barrio has had a school. The teacher placed in charge of the school is a good teacher, and it seemed possible through her help to fit a first grade for promotion to second. The attempt was made and about the average usually passed will form part of a second grade next year. The hours of the school have been the same as those of the first grade of the graded schools, and teacher and pupils have been treated the same as though teacher and pupils of a graded school, except that the teacher has received a rural teacher's salary. As a matter of fact her work has been more productive of good results than that of the graded teacher in charge of the regular first grade. The arrangement should be continued.

The usual difficulties in regard to enrollment in night schools have existed and have not been overcome. The average enrollment, per school, for the seven night schools of the district at the end of the first month was about 42, and at the end of the last month of the school year was about 25. This condition has resulted from a gradual falling off from the beginning to the end of the year in some cases, in other cases fluctuating enrollment, and in two cases almost constant enrollment throughout the year. At the end of the first month the highest enrollment in any of the seven schools was 52, and the lowest 22, and at the end of the last month the highest enrollment was 45 and the lowest 14.

Night-school pupils are usually children of the poorest of the poor families, illegitimates, eking out an existence as servants, bootblacks, store clerks, and employees of sugar and coffee plantations, or tobacco fields and factories. They come, in a word, from the exceedingly dependent classes. Attendance at a night school at all is good indication of a desire for education. And as their time is never their own, in most cases, it is not strange that the attendance sometimes is interfered with and becomes irregular or that they are compelled to withdraw and return, and withdraw and return again. In a great many cases, however, certainly it is true that the pupil loses sight of his good purposes because he lacks the tenacity and doggedness that at first thought it may seem he should possess in order to succeed in that purpose, and he drops out about two-thirds of the way through the year and does not return until the beginning of the next year. In any case, the night school is a profitable investment and should be continued and the numbers increased, if even for nothing more than for the sake of the few who enter and remain constant through the year to its close.

The object of the institute this year was to restate, reemphasize, and reillustrate the importance of certain points and principles reckoned most important of all those insisted upon this year and last. These points are four in number, as follows: (1) The teacher's preparation of daily work; (2) methods, natural better than artificial; (3) concreteness in the matter of keeping well-marked relations between different subjects, but in particular well-marked relations between the different lessons of the same subject; (4) reading, as being the expression of ideas and thoughts. Outlines were

prepared for papers on the teaching of arithmetic, Spanish, nature study, and English. These papers were prepared and read by the same teachers who, following the reading of the respective papers, presented practice or model classes in the same subjects. An outline for an introductory discussion of the principal points and related minuter principles was furnished the director of the institute, who was good enough so to give himself up to the plan as not only to develop this discussion most simply and clearly, but also to conclude the presentation of each subject on the part of the teachers delegated to that task by an analysis on his own part of the principles involved, together with explanations of their applications. No open discussion on the part of the teachers not assigned special tasks was allowed. Questions were permitted and were answered by the director himself. All teachers were required to report upon the institute, following an outline prepared for them for that purpose. Mr. Lutz closed the institute with a paper full of valuable and interesting information and advice regarding the work and policy of the department, for which the teachers, as some have told me personally, were very glad. The plan is a good one and would bear repetition along other lines and with more careful preparation. Its success or failure depends almost entirely upon the director; and in this case the director was Mr. Miller. There is, therefore, no need for comment. Both teachers and superintendent have benefited by his direction and help.

Two graded buildings were opened at the beginning of this year—one of six rooms, at Coamo, made possible by a loan from the treasurer of $6,000 and a gift from the municipality of $2,000, and one of four rooms, at Santa Isabel, paid for half by the department and half by the board. Also three new rural buildings have been opened in Juana Diaz of the same construction as the two erected last year, making a total of five masonry rural schoolhouses in Juana Diaz. A sixth, the fourth during this year, has just been begun, and at the time of writing this report the door and the window frames are being put into place. These four are made possible by a loan from the treasurer of $6,000. Besides these six buildings the department will construct for the Juana Diaz board two of the same kind as soon as the board is able to acquire satisfactory sites. One site was acquired some time ago and title approved, but the other is still in the throes of the long process of examination of title. The Santa Isabel school board have been able to do no more than acquire sites for the construction of six rural schoolhouses. They are allotted seven rural schools, one of which is housed in a modern frame building erected by the department. The board has just recently been granted a loan from the treasurer of $5,000, which, together with about $1,200 the board has in the bank, will be used in the construction of the six remaining houses. The construction will be of cement, or, more properly speaking, concrete blocks. Plans will be furnished by the department. Each of these buildings will be equipped from the start with a bell, and the buildings in Juana Diaz will be fitted with the same convenience as soon as the board is able to agree upon the kind of bell to be used. The town schools of each town, Coamo, Juana Diaz, and Santa Isabel, enjoy the advantage of a large bell, which makes tardiness inexcusable and adds dignity to the machinery of the schools.

DISTRICT NO. 9, PONCE.

School district No. 9 comprises the towns of Ponce and Penuelas. Number of day schools, 87; number of teachers, 9; superintendent, Daniel F. Kelly.

At the beginning of the school year the district was reduced by transferring the town of Guayanilla to the school district of Yauco. Penuelas, which before this year was annexed to Ponce, has profited by a separate administration. It has provided for its needs and will close the year with surplus funds.

The district enjoys the distinction of having an enthusiastic and capable corps of teachers. On taking charge of the district in May, 1906, the superintendent found that in some of the schools the discipline was not so good as it should have been. A reorganization of the graded schools was effected by appointing a supervising principal and placing each of the buildings in charge of one of the graded teachers as acting principal. The supervising principal has charge of all the schools up to the third grade, inclusive, the higher grades being in the grammar school. He supervises all teachers' practice classes and gives special attention to the grading and promotion of pupils. The system has worked very effectively and should not be disturbed.

During the year enrollment and attendance has been well maintained. This is particularly gratifying, as no recourse was had to the courts for assistance. The result is due to the efforts of teachers, though they have been aided and encouraged by the fact that the people of Ponce are more alive to the advantage of schooling than is the case in other towns on the island. The method of stimulating the efforts of teachers was the preparation of a monthly report and a classification of schools as follows:

A. Enrollment and attendance good.
B. Enrollment good, attendance poor.
C. Enrollment poor, attendance good,
D. Enrollment poor, attendance poor.

No enrollment less than 50 was considered good, nor attendance of less than 90 per cent. The classification of the schools was communicated to the teachers by circular letter. There may have been a few cases when the method of classification, especially as concerns enrollment, was hardly just to the teachers, especially those having small rooms and upper grades. But in general the results were good, though in continuing the plan some consideration should doubtless be given to the modifying circumstances above noted.

There are in Ponce besides the public schools an industrial school established by the Porto Rico Benevolent Society, two schools supported by the Roman Catholic Church, one by the Episcopal Church, besides some private schools for very young children. There can be no doubt that in some of the schools the religious motive enters into enrollment of pupils, but in general children go to them because there is no room for them in the public schools.

The system formerly in vogue in this district of having one-half the instruction in Spanish and one-half in English, in certain grades, has been done away with. All grades except the first, which is taught in Spanish, are now taught in English. The change was possible because the district now has more teachers capable of teaching in

English, and also had in view a better discipline and a more exact responsibility for the grades. Under the former system of alternating teachers it was not easy to fix the responsibility for unsatisfactory results. Good success has attended the introduction of teaching in English in some rural schools near the city. These are sufficiently near town to permit pupils to continue their studies in the grammar school, and the way should be kept open for them to do so.

The practice classes inaugurated in former years in the district were continued, though not with the same frequency as formerly. There seems to be a danger of monotony. Yet the work is very important, and the situation could possibly be best met by a regular critic teacher, who should attend the regular classes. It is of the highest importance to prevent the Porto Rican teachers from falling into errors of speech, either in pronunciation or in construction, and it is a familiar fact that an uncorrected error easily becomes a permanent defect.

Five night schools in the municipality of Ponce have given excellent results. The superintendent is of the opinion that as many as 50 per cent of those who started continued in the work. The pupils are mainly young children who could not find a place in day schools.

In the conduct of the institutes a mistake was made in having the proceedings for the graded teachers conducted entirely in English. It appeared to restrict the freedom of discussion, as the teachers were not willing to make extemporaneous remarks in English. The rural teachers had a separate meeting, and they were given an opportunity to see the city schools in operation.

It is gratifying to report great progress in school building. Some very inadequate rented buildings were given up and several schools united in one building. Needed repairs to the Hamilton School and the Horace Mann School rendered them better suited for occupancy as school buildings. Rural buildings were in a number of instances changed, and better buildings were secured. A public-spirited citizen, Mr. Eduardo Torres, is constructing a rural school on his plantation near Ponce, which he proposes to give, rent free, for school purposes.

With the cooperation of the city a comprehensive plan of school building has been outlined. The city has imposed the school tax, and by virtue of this increased income the school board has secured from the insular government a loan of $50,000. Its building programme includes a two-room addition to the Baldonaty School in the Cantera district, a six-room building at the Playa, and two buildings one of 12 and one of 8 rooms in the town. On the completion of these structures rented buildings will no longer be necessary to house the graded schools now established in Ponce.

Better buildings are needed in Penuelas.

The work of the agricultural school in Ponce is very ineffective and the building should be used as a rural school.

Despite great difficulties in starting the work, the mechanical school in Ponce has given good results. Regret is expressed that this form of instruction should be given up.

The high school graduated at the end of the year nine pupils in the classical and scientific courses and seven in the commercial course. The closing exercises class day and commencement were highly creditable. Much interest has been taken in athletics. A team was sent

to the interscholastic meet in San Juan, and also met the insular normal school in Ponce. A declamatory contest with the insular normal school was also held at the theater in Ponce before a large and appreciative audience.

DISTRICT NO. 10, YAUCO.

School district No. 10 comprises the towns of Yauco, Sabana Grande, and Guayanilla. Number of day schools, 56; number of teachers, 55; superintendent, Roger L. Conant.

The year opened in the town of Yauco with a conflict. Two members of the school board had bound themselves to nominate a certain teacher, but when they found that they could not do so without refusing to nominate some one of the teachers that had had schools in the previous year they refused to nominate anyone. The utmost efforts were made to bring the board to act, without avail, and finally the teachers were appointed by the department of education. This caused a delay in organizing the school system, which had serious consequence on the work of the year.

The board indeed resigned, but came into office again through the fall election.

Sabana Grande, too, by reason of the reduction of graded schools to rural schools, suffered an entire reorganization of its school work.

There have been prolonged epidemics of measles and chicken pox, which have materially reduced enrollments during the year. No special effort had been made, as in the previous year, to keep enrollment at the top notch. Perhaps by not forcing reluctant children into school the general tone has been improved.

The attendance keeps up the record made last year.

From partial returns it appears that about three-fourths of the pupils have been continuously enrolled throughout the year, though many of them were absent on account of sickness.

Town schools throughout the district were placed this year on an English basis, seven schools being in charge of Porto Rican teachers licensed to teach in English and ten others in charge of Porto Rican teachers not so licensed. In order to put this scheme into operation it was necessary to place eight schools in charge of alternating teachers. This arrangement is a poor makeshift, which has obvious defects in regard to discipline and responsibility for promotions, property, enrollment, and attendance. On the whole, results have been reasonably satisfactory. The first year of such an arrangement is necessarily experimental. Without exception the teachers have worked hard and with intelligent enthusiasm. In Yauco and Sabana Grande the American teachers rendered much assistance in visiting regularly the schools taught by Porto Rican teachers and correcting their mistakes in the English language.

For the annual teachers' institute a new plan was adopted, with good results. Before the meeting each teacher submitted a list of questions, which aggregated upward of three hundred. The superintendent sorted and classified the questions, bringing them up one by one at the conference and, after general discussion, formulating carefully the general results. The teachers have unanimously declared the institute the most profitable they had attended, and requested that the same plan be followed another year.

The deadlock on the school building question in Yauco continues and nothing has been accomplished. Sites have been obtained for two rural schools in Sabana Grande and one in Guayanilla, but no reasonable bids on the same having been obtained the department has not yet constructed them. The administrator of the Guanica central has agreed to build a two-room structure and rent it to the board to accommodate the increasing number of children in the settlements grouped about the factory.

There are a few private schools in the district, attended chiefly by very young children. Some of them come afterwards to the public schools, bringing with them bad habits acquired under the lax discipline and routine methods of the private schools.

DISTRICT NO. 11, SAN GERMAN.

School district No. 11 comprises the towns of San German, Cabo Rojo, and Lajas. Number of schools, 65; number of teachers, 69; superintendent, Paul E. Taylor.

The three municipalities which comprise the district differ widely topographically, in climatic conditions, industries, and character of inhabitants, all of which tend to affect progress and general averages. When one teacher with little effort has an average attendance of 95 per cent, another with the utmost endeavor can obtain only 85 per cent.

San German, on the foothills of the main range of mountains, is equally divided between cane and coffee producing lands. Rains are frequent, streams swollen and roads and trails often impassable. Anemia is common, and this, with the gathering of the coffee crops, makes the problem of the rural schools peculiarly difficult.

Lajas is a fruit-growing country, with less rain and industries which do not draw away from the schools, though poverty is frequent.

Cabo Rojo produces a great variety of products and is the center of hand-woven palm hat industry. Thrift and industry are general, and this is reflected in better school attendance.

The enrollment and attendance have been excellent without resort to the compulsions of the law.

Double schools have been discontinued. A teacher who had double sections last year, and obtained only 25 per cent promotions, had 90 per cent in the present year with a single section.

Eight grades in San German have been placed on an English basis with good results and popular approval. Efforts to use English more freely have been made in Cabo Rojo, but for lack of proper supervision and practice classes, the result cannot be deemed satisfactory. Success in this work must for some time to come lie in eternal vigilance and intelligent direction by a good critic teacher. The mere fact of being authorized to teach in English does not prove that a Porto Rican teacher can be trusted to work without supervision, any more than the fact of being an American teacher of itself makes a good critic.

Night schools in this district show plainly all the defects stated in the last report of the department. Pupils are responsible for their ineffectiveness in large measure, but the teachers are not wholly

without blame. The urgent need for higher attainment is better salaries, special teachers, and stimulated effort.

In the matter of making promotions some changes were made. During the last term lists were prepared for each child, giving its school history and the teacher's recommendation for promotion. All first grades were examined by the superintendent or his assistant and results compared with the teacher's lists. In every case the results of examination and the teacher's record were compared and promotions made by the superintendent. Cases of marked discrepancy were specially examined.

In San German the city council gave its public library to the schools and new books are to be added to it.

Much progress has been made in school buildings. In San German the board has nearly completed a thorough renovation of its best graded building, and when finished it will rank with the best on the island. Lajas has obtained a loan of $6,000 for the purpose of enlarging its graded schools and building rural schools. In Cabo Rojo the need of better accommodations is keenly felt. Thus far lack of funds has prevented action, but it is hoped by imposing the school tax, that this municipality also will be able to join the forward movement.

DISTRICT NO. 12, MAYAGUEZ.

School district No. 12 comprises the towns of Mayaguez, Anasco, Rincon, and Maricao. Number of day schools, 78; number of teachers, 78; superintendent, Jacob Warshaw.

The district of Mayaguez for the first time in some years has reached a state which might reasonably be expected of it. Both in material and pedagogical progress it is nearly on a level with other larger districts on the island. Continued prosperity of the school boards will solve most of problems awaiting adjustment.

Some improvement has been had in school buildings, but much remains to be done. The improvements have been in the nature of securing better temporary quarters. Until the schools are housed in specially constructed buildings their quarters may fairly be called temporary. A beneficial change of building was made in the village of Rincon. A slight improvement was made in Anasco, but even now conditions in that town are most humiliating. Bad as the town schools are, the rural schools are worse. There can be no doubt that another graded school building is urgently needed in Anasco—perhaps more imperatively than in many other communities where it seems to be possible to secure at least fair rented buildings. As to the rural schools, which must be rented for some time to come, nothing can be hoped for except through an increased interest of the school board. The closing of a few of the poorest schools might have some effect in arousing this interest, and it is perfectly safe to say that several schools could be found which are so defective from every standpoint that the closing of the schools would be warranted.

In Mayaguez there has been much satisfaction over the acquisition of the former military hospital for school purposes. Its sole defect is that it is not centrally located. Otherwise it is very satisfactory. It is used for the high school, mechanical school, and upper grades, the lower grades with their smaller pupils being in buildings nearer town.

The school board has shown much interest in improved conditions and has secured the imposition of the school tax. By this means an allotment from the school building fund of $10,000 for a six-room building in the Plaza was secured. Subsequent investigations have led to the belief that a better distribution of schools could be had by a four-room building in the Plaza and a three-room building in the eastern part of town. An effort to secure this arrangement will probably be made.

Maricao has an excellent graded building constructed by the department, and its board is now directing its attention to the rural schools.

There is hopefulness throughout the local administration in the district by reason of the improved financial condition of the boards. This is due, in large measure, to the thorough system of audit of accounts which has eliminated in large measure wasteful expenditure. Next year the boards will further profit by the transfer to the insular budget of the charge for house rent for special teachers and teachers of English.

From an educational standpoint, the change from Spanish to English as the language of the graded schools is the most important event of the year under review. The change was wholesale in character, and grave doubts were felt by some as to its practicability. But success attended the effort and competent authorities have approved of the results obtained. Careful thought has been given to prevent a diminished rate of progress in the subjects taught. Effective supervision has been given to this work by the American critic teachers, and the critic teacher is, in the opinion of the superintendent, the keynote to success in this work.

The superintendent in his report deals at some length with the schools established in Mayaguez by the Roman Catholic Church. These schools are drawing away pupils from the public schools, and there seems to be no method of avoiding this. They are increasing in number so rapidly that their pupils are even now more numerous than those of the public schools. When so large a portion of the school population is in private schools, the public school system can not develop its maximum efficiency. It loses in popular interest and support. Therefore the growth of these schools can not be regarded as promoting the general welfare of the municipality. Something would be lost in the matter of public spirit and social solidarity even if such private schools were superior as educational agencies to the public schools. But if outward evidences may be taken as indicative this is not the case in Mayaguez. With the exception of the school buildings they rank lower in every particular than the public schools. There is hardly a teacher in them who could meet the legal requirements of a public school teacher, and discipline seems to be wholly lacking. The casual passer-by on the street can not fail to note the uproar and tumult which characterizes the exercises of these schools. Under these circumstances it seems regrettable that so many children are being forced into these schools, where they are receiving an education which in its secular aspects is of inferior grade, and which can not promote their efficiency as citizens in after life.

In view of the situation above alluded to, there has been some falling off in the enrollment in the graded schools of Mayaguez. Else-

where throughout the district enrollment has about held its own, with some increase in the rural schools of Anasco.

Unsatisfactory conditions continue in the coffee districts. Not only the low attendance at the beginning of the school year, but the influx in the second term after the coffee crop is picked produce conditions inimical to the best work in these rural schools. A way will eventually be found to harmonize the school year with the economic necessities of these regions, but until this is done it will continue a discouraging and uphill effort to run these schools properly.

Efforts to maintain a good enrollment and attendance have not slackened. It has been necessary to place the responsibility for keeping them up more directly upon the teachers. They are fully alive to their responsibilities in this matter.

Commendation is given to the efforts of the teacher at the agricultural school at Anasco, which is in much better condition than in former years. But the pupils are too young for real work in this branch and while these conditions continue it must remain as the superintendent aptly remarks, merely "a rural school with a garden." More effective work and work more in keeping with the spirit of the school was done at the mechanical school at Mayaguez.

Last year the district was characterized by its relatively large proportion of older teachers. There has been an influx of younger teachers this year, which has had a remarkable effect upon the teaching of the district. A better spirit prevails throughout and the teachers have availed themselves willingly of all aids to improvement. This spirit was strongly manifested at the annual teachers' institute.

The first graduation exercises of the Mayaguez high school were held in June before a large audience in the Mayaguez theater. The event awakened great popular interest. Other evidences of increased interest in school affairs may be found in the participation of the Mayaguez schools in the interscholastic athletic meet at San Juan, and in the voting by the city of Mayaguez of the school tax in aid of the schools of the city.

DISTRICT NO. 13, AGUADILLA.

School district No. 13 comprises the towns of Aguadilla, Aguada, Isabela, and Moca. Number of day schools, 61; number of teachers, 55; superintendent, A. Fourcaut.

In Aguadilla, the superintendent's headquarters, there are two good-sized school buildings with 11 grades under the charge of a principal, who performs supervisory duties and gives instruction in Spanish in the English grades. Four of the schools are taught in English. Rural schools, 11 in number, are as a rule poorly housed in rented buildings.

Aguada has four schools and a special teacher of English. A change in the building used as a schoolhouse was absolutely unavoidable because of the defectiveness of the former building. Yet the change raised much opposition, even to the extent of keeping down the enrollment in the first month. Peace was finally restored and a realization of the better accommodations awakened. The municipal council has granted an excellent site for a new building, and the board having obtained an allotment from the school building fund, better things are hoped for next year.

Moca is a small village where at present but three schools are maintained. A dreadfully inadequate building is a serious handicap to good work. Fortunately, here also a good plot of land has been secured from the municipality, and an allotment from the school building fund insures a modest but suitable school building in the early future.

Isabela has a new building for its graded schools which is quite satisfactory. The extreme poverty of the town has been a serious obstacle to the development of school work. There is a genuine interest in educational matters and great eagerness for schools, but the resources of the place are pitiably deficient. Some aid will come from the erection by the department of a new portable schoolhouse.

Throughout the district there has been a marked improvement in enrollment and attendance and both teachers and pupils seem to have a better realization of what is expected of them. The teachers have set a good example and the results have been excellent. There was some falling off in the third term, due to epidemics of measles and chicken pox, and to the unusual rains, which nearly every afternoon rendered the streets difficult of passage.

Good progress is reported in English. The number of graded schools in Aguadilla taught in English will, next year, be six instead of four. In the other grades a part of the instruction will be given in English. It is recommended that greater attention be given to English in the first grades, so that the transition may not be too abrupt when the second grade is reached.

More schools are urgently needed in Aguadilla. The number of children who roam the streets is unduly large. How this is to be helped is not apparent. The school board has not sufficient resources to provide properly for the schools now in existence, despite the fact that, unlike other boards, it pays absolutely nothing for the rent of its graded buildings. Some measure of state aid must be devised if Aguadilla is to receive the instruction which its necessities demand.

In fact, the outlook for the entire district is not encouraging. Everywhere there is a paucity of funds. Probably in no other district of the island does the division of authority between the insular government and the local communities work such hardship as in Aguadilla. There are a few places where the local resources are ample, but throughout the Aguadilla district they are painfully deficient. Under these circumstances it is difficult to keep pace with the school movement throughout the island. The notable progress that has been made has been due to earnest effort that is highly esteemed. It seems most unfortunate that where schools are so much needed the handicap of poverty should prevent their proper development.

An instance of how far the spirit of enterprise can go under discouraging conditions is in the foundation of school libraries, which will prove very helpful.

DISTRICT NO. 14, LARES.

School district No. 14 comprises the towns of Lares, San Sebastian, and Las Marias. Number of schools, 60; number of teachers, 54; superintendent, F. E. Libby.

The district of Lares consists of a mountainous region devoted almost exclusively to the cultivation of coffee. A good insular road

connects Lares with the seaport of Aguadilla and passes through the town of San Sebastian. Las Marias can be reached only by trail from Lares or San Sebastian. It has a good road to Mayaguez, but is somewhat isolated from the rest of the school district. The urban settlements are small.

By a slight increase in the number of schools, combined with a better attendance, the schools have effectively reached a larger number of children than in the previous year. Heavy rains have been more frequent and this has been an obstacle which zeal and effort have largely overcome. Progress has been obtained largely through the endeavors of the teachers. In some instances the courts have aided by admonishing negligent parents, but very few fines have been imposed. But most of the good work has been done by the teachers, who have had their responsibility in this matter earnestly inculcated into them.

English is taught throughout the district as a special subject, with unsatisfactory results. To improve conditions geography and history have been taught in English. It is only a beginning, but the outlook is promising. In Lares an effort will be made to extend the use of English by means of employing English graded teachers in the next year. Neither San Sebastian nor Las Marias are ready as yet for English work. Teachers are not as yet available. In Las Marias the inaccessibility from district headquarters precludes the close supervision which is so essential to the success of this teaching.

The teachers have shown a laudable desire to progress in English and have diligently improved such opportunities as are open to them. But the infrequency with which they are called upon to use English makes an obstacle to their acquiring a practical knowledge of the language.

The expansion of schools within urban limits has been provided for by the employment of two rural teachers in Lares. The results in them have been excellent, and, as they form a regular part of the town system, they should be raised to the rank of graded schools. Fairly good results have been obtained by two preparatory schools in the town of San Sebastian.

Of the 11 young persons who were approved as preparatory teachers at the beginning of the year, 7 have already obtained rural licenses and are doing good work. These teachers have shown a great interest in this work, and compare favorably in efficiency with the average rural teacher.

The annual teachers' institute, held April 5 and 6, was a marked success. Model classes were held in which the teachers were deeply interested. Much profitable discussion was had. In districts of this character institutes are very essential in bringing the teachers together. Much stimulus is given. That the teachers appreciate these opportunities is shown by the high enrollment for the summer school.

A feature of the institute was made of the formal opening of the Clay school. Very appropriate exercises were held and the entire community took an interest in the event. The presence of the commissioner was highly appreciated.

The Lares board has constructed in the past year a two-room frame building within the town limits, a one-room rural building in the barrio of Buenos Aires, and has added two rooms to the Clay school, a masonry building in the town. The cost of these improvements to

the board was $6,000. The department of education aided with a contribution of $1,000 and by furnishing the plans and inspecting the work for the addition to the Clay school. The board hopes to construct or purchase three more rural buildings during the year. The board at Las Marias has acquired three good sites for rural schools and has the plans for these buildings. The board is now in splendid financial condition and will build from its accumulated surplus, which amounts to over $4,000. The difficulty of renting buildings in this town makes it highly desirable for the board to be the owner of its school buildings. The town of San Sebastian has acquired a site for a rural school, but its finances, despite considerable improvement, will not permit building operations this year.

DISTRICT NO. 15, UTUADO.

School district No. 15 comprises the towns of Utuado and Adjuntas. Number of day schools, 46; number of teachers, 46; superintendent, Manuel G. Nin.

Efforts to secure good enrollment and attendance have been hampered by a pretty general indifference of the people to the schools. Parents have not learned the importance of sending their children to school, though there has been some improvement. This is especially true in the rural districts. Parents seem to be more keenly conscious of filial than parental duties. Resort has been had frequently to the machinery of the law to enforce attention to the school duties. This is the more necessary, as in such matters the school board is inactive.

One of the greatest difficulties in the rural regions is that of proper food. When children live at a distance from the schoolhouse they frequently leave their homes at 7 a. m. and do not return until 4 p. m. As they are often very poor they have but little breakfast and no lunch.

English work has been carried on under difficulties. At the outset the American teachers assigned to the district were wholly inexperienced and quite incapable of doing the work assigned to them. It was not until the second term that by means of a change in teachers really effective work was done. The plan in operation in Utuado is for the first grade (two rooms) all Spanish; second grades (three rooms) all English by Porto Rican teachers; third, fourth, and fifth grades (four rooms) half English and half Spanish, while the three upper grades (one room) were wholly in English by the American teachers. The American teachers, in full charge of the upper grades and in half charge of the intermediate grades and with supervision over the second grades, were manifestly the keynote of the situation. A somewhat similar plan with use of the half-day system was in vogue in Adjuntas. Even under the best of teachers the half-day system fails to give good results, and if possible will be discontinued.

Too much emphasis can not be laid upon the difficulty of English work in the interior districts at this stage of our development, where so much depends upon the American teachers. These districts do not get the best teachers at the outset. They change every year and oftentimes during the year.

The adoption of the new course of study has had a disastrous effect upon promotions. This setback is of course only temporary.

Night schools have had the usual fluctuating enrollment and attendance, though it is gratifying to note that the town council of Utuado adopted ordinances touching upon this subject which bore good fruit.

Good results followed the annual institute, and the suggestion is made that they be held earlier in the school year.

School buildings in Utuado are very unsatisfactory. The five rural buildings owned by the board, three of which were built by the department, give good results. Utuado is one of the few district headquarters which has no modern building. Its schools are housed in municipal buildings and in rented quarters and are scattered in four buildings, none of which are well suited for school purposes. Equally unsatisfactory is the rented building in Adjuntas.

The plan outlined in the last report for this district for agricultural instruction has been carried out with a fair measure of success. The board has been indifferent in securing land for farming purposes and in providing tools and implements. In three schools agricultural instruction has been given with notable success.

Hygienic conditions of the school buildings have in some instances been lamentably deficient, and a struggle has been had to have owners improve the properties.

Both school boards are now in good financial condition, and should be able next year to do more to improve material conditions.

DISTRICT NO. 17, MANATI.

School district No. 17 comprises the towns of Manati, Morovis, and Ciales. Number of day schools, 48; number of teachers, 49; superintendent, E. W. Hutchinson.

The enrollment during the present year has been slightly less than in the past. The attendance has been well maintained. The vigorous campaign of last year has borne good fruit. It is better understood throughout the district that attendance is compulsory and can not be neglected. It has not been necessary to make the same strenuous efforts as formerly. A close watch of the weekly reports and letters to teachers asking for explanations of decreased attendance have been effective in securing good results. The labor of prosecuting individual cases before the courts is too great for the superintendent to undertake very extensively in view of the introduction of English work and the close supervision which it requires.

Manati has made the first step toward making English the language of its schools. Four grades were taught entirely in English, and in other grades certain subjects were taught in that language. Only three of the Porto Rican teachers are commissioned to teach in English, but quite a little work was done in that language by other teachers. Experience seems to demonstrate that this course is advisable only where there is constant daily supervision by the American teacher, and where the Porto Rican teachers have more than the usual energy and ability.

The teachers commissioned to teach in English can not as yet dispense with daily and minute supervision. One of the features of this supervision which has been especially fruitful has been the examination and correction of all teachers' plan books before the lessons were given.

The first step having been taken, subsequent work should prove easier. Manati will have six English graded teachers next year, of whom four are normal graduates and two have had considerable experience.

To facilitate the English work in the second grade, there has been considerable attention given to English in the third term in the first grade. This has consisted in daily exercises in counting and in solving simple combinations in arithmetic in English.

Increase of population in the manufacturing village of Barceloneta necessitated rural schools in the town limits. As they are in the same building with the other schools, they are to all effects and purposes, except teachers' salaries, graded schools. They should be made such.

The night schools of the district have had the usual fluctuating enrollment. In Manati, with a final enrollment of 60, the books showed 122 persons on the rolls during the year.

During the year a second rural school building was completed by the board in Manati, and the board is looking to the department to build two more rural buildings for which sites have been acquired. Ciales has secured an allotment from the school building fund for the construction of a six-room building.

The double enrollment system has been used in two rural schools during the present year. The plan has worked well in these cases, where conditions were favorable. But there can be no doubt that the plan must be introduced with caution and should only be intrusted to teachers of particular ability and energy. As there can be no doubt that it makes extra demands upon the teacher, it would be proper to reward such teachers by giving them the maximum house rent which the law allows.

A school band has been established in Manati. Very satisfactory progress has been made and the band has furnished quite creditable music on a number of occasions. As the children have lacked the benefit of out-door games and exercises, a plot of land has been secured with the aid of the school board, which will be used next year as a playground and for athletic sports of all kinds.

Following the example of the department in establishing standard examinations for upper grades, the superintendent prepared uniform examinations for all the district. The plan stimulated the teachers to their best efforts and it is believed the results will be highly satisfactory. The returns were not available at the time of making the superintendent's report.

DISTRICT NO. 18, VEGA BAJA.

School district No. 18 comprises the towns of Vega Baja, Vega Alta, Dorado, Corozal, and Toa Alta. Number of day schools, 37; number of teachers, 38; superintendent, M. A. Ducout.

On taking over the district a year ago the superintendent, by direction of the department, transferred headquarters from Toa Alta to Vega Baja. While the latter town is not so centrally located, it is much larger, contains the largest group of schools, and is accessible to the outside world by railroad.

Affairs were in a very bad way a year ago. The school boards were discouraged and indifferent. School buildings were in a deplorable condition and their equipment was lamentably deficient. Added to

this was the fact that funds were everywhere very scarce. In some of the towns the number of schools had been cut down to make both ends meet. In others schools would have been closed had not public-spirited citizens granted the use of buildings free of charge.

Under these circumstances the boards were in no position to help. An appeal was made to the owners of buildings directly and to the teachers, and by these means better houses were obtained. Repairs have been made on all the graded buildings and on many of the rural ones. Rural teachers have given time and attention to exteriors, planting trees and flowers, and improving surroundings. Some of the buildings donated for school use were constructed especially for this purpose and equipped with furniture.

Through the audit of accounts by the department, the school boards have been placed in an improved financial condition, and will be better able to do something for the schools another year.

There has been great interest in all the municipalities in securing modern schoolhouses. The boards hope to profit by the new policy of the insular government of making appropriations in aid of school construction. Vega Alta, Toa Alta, and Dorado are engaged in active negotiations for sites in the hope that another year they may secure aid for the buildings. Vega Baja has acquired an acre site, and with the grant of $14,000 for an eight-room building has the prospect of proper accommodations for its schools next year.

Persistent efforts to maintain good enrollment and attendance have been made by some of the teachers. In the town the personality of the teacher is a factor of primary importance. In the graded schools of Vega Baja the initial enrollment was 339 and the final enrollment 347. But 429 pupils appear on the lists in all, and 82 withdrawals took place during the year. Investigating the causes of withdrawal, 23 were found to be due to sickness, 35 to change of residence, and 24 to all other causes. In the last group the withdrawals are in the main avoidable. Whether the other groups are more numerous than elsewhere has not been determined. They seem unduly large.

But despite these changes a good average enrollment and attendance was maintained in Vega Baja. The same is not true of the other towns. The teaching force has been an abominably poor one and lack of interest is comprehensible.

Noting unsatisfactory results in enrollment in Corozal and Toa Alta, a school census was undertaken in these towns. It revealed a number of children not in school who were forced into them by the aid of the police. They proved a very undesirable addition to the schools. The teachers were unable to handle them and they made a serious injury to the discipline.

Notwithstanding these efforts and the assistance of the courts in enforcing attendance, results remained unsatisfactory. It showed itself that no force was so effective to secure attendance as an efficient and interested teacher.

In its English work the district has suffered from the inefficiency of the American teachers. The difficulty was met partially by a more than usually strict supervision of these teachers, but as the American teachers are supposed to be an aid to the superintendent in implanting good methods, he should not be required to educate them in their duties as teachers.

There are in the district three grades taught entirely in English by American teachers and one so taught by a Porto Rican teacher. But with these exceptions and the first grades which have no English instruction, English is taught as a special subject. Whenever it has been possible to do so this teaching has been supplemented by the Porto Rican teachers giving instruction in one or more subjects in English.

Reference has already been made to the American teachers. In grade work only one was successful. The Porto Rican teacher licensed to teach in English did most effective work. His class is one of the best in the entire district. The reason is quite clear. The teacher is engaged in new work and has no bad habits to overcome. He recognizes the need of guidance and is willing to accept suggestions. He is forced by the novelty of his work to prepare himself more carefully. These factors, combined with his better knowledge of the children with whom he deals, often unite to achieve better results than can be obtained by American teachers.

The town of Corozal, to meet a stringent financial situation, was forced to have two rural schools within the town limits. It may not condemn the system, but results were hardly satisfactory. This may have been due to the personality of the teachers and the distance of the town from district headquarters which brings with it less supervision.

The two preparatory teachers employed in the district have given a good account of themselves and their schools are not distinguishable from the ordinary rural schools.

The Toa Alta agricultural school continues to give good results. The school is popular and always has a good attendance. The field work an hour daily has been well carried on and good crops obtained.

The district is composed of five small towns, and teachers work in comparative isolation. For teachers so situated the annual conference is of especial value. Results obtained and interest displayed would seem to warrant more frequent reunions of this nature.

PART III.—STATISTICAL TABLES.

TABLE 1.—*Schools open, enrollment, and attendance by weeks.*

School Year 1906-7.

COMMON SCHOOLS.

Week ending—	Graded schools.			Rural schools.		
	Schools open.	Enrollment.	Attendance.	Schools open.	Enrollment.	Attendance.
September 28	503	21,380	20,653	514	16,651	15,972
October 5	515	22,733	21,564	532	20,676	19,449
October 12	516	23,027	21,614	549	22,635	20,852
October 19	520	23,232	21,425	556	23,722	20,758
October 26	521	23,336	21,787	555	24,158	22,019
November 2	524	23,327	21,451	566	24,981	22,404
November 9	524	23,270	21,210	568	25,052	22,107
November 16	523	23,177	21,307	570	25,533	22,984
November 23	524	23,224	21,138	571	25,618	22,766
November 30	523	23,150	21,394	575	25,996	23,318
December 7	522	22,953	20,398	582	26,156	21,412
December 14	528	23,161	21,423	582	26,093	23,106
December 21	525	22,864	21,207	584	26,189	22,967

TABLE 1.—*Schools open, enrollment, and attendance by weeks*—Continued.

COMMON SCHOOLS—Continued.

Week ending—	Graded schools.			Rural schools.		
	Schools open.	Enrollment.	Attendance.	Schools open.	Enrollment.	Attendance.
Second term.						
January 11	521	22,693	20,602	588	26,035	22,490
January 18	520	22,512	20,701	585	26,559	23,324
January 25	524	22,600	20,850	587	26,818	23,867
February 1	521	22,475	20,846	599	27,167	24,450
February 8	523	22,476	20,819	608	27,786	25,161
February 15	525	22,472	20,770	611	27,853	25,026
February 22	525	22,573	20,864	608	27,890	25,240
March 1	526	22,640	20,659	614	28,176	24,768
March 8	525	22,518	20,951	612	28,318	25,708
March 15	526	22,523	20,901	611	28,063	25,471
March 22	525	22,416	20,829	623	28,541	25,803
Third term.						
April 5	525	22,357	20,629	615	28,204	25,157
April 12	524	22,172	20,488	616	28,087	25,412
April 19	520	22,015	20,267	614	27,848	25,242
April 26	520	21,831	20,196	611	27,987	25,255
May 3	524	21,953	19,916	613	27,912	24,798
May 10	522	21,779	20,081	611	27,705	24,952
May 17	520	21,632	20,065	610	27,702	25,090
May 24	522	21,598	19,175	609	27,507	24,675
May 31	519	21,489	18,737	607	27,295	23,098
June 7	516	21,229	19,805	605	27,197	24,477
June 14	511	21,036	19,579	607	27,057	24,413
June 21	510	20,956	19,945	610	27,215	25,153

TABLE 2.—*Schools and teachers at end of the year.*

COMMON SCHOOLS.

School district.	Locality.	Number of graded schools.	Number of double enrollments.	Number of rural schools.	Number of double enrollments.	Total common schools.	Teachers in charge of graded schools.	Teachers in charge of rural schools.	Not in charge of schools.	Total teachers employed.
1	San Juan	61	.....	19	.....	80	61	19	8	88
	Rio Piedras	12	.....	10	.....	22	12	10	1	23
	District	73	.....	29	.....	102	73	29	9	111
2	Carolina	6	.....	11	.....	17	6	12	1	19
	Trujillo Alto	2	.....	5	.....	7	2	5	.....	7
	Rio Grande	4	.....	11	.....	15	4	11	1	16
	Loiza	4	1	3	.....	7	3	3	1	7
	District	16	1	30	.....	46	15	31	3	49
3	Fajardo	16	.....	13	3	29	16	10	2	28
	Naguabo	4	.....	6	1	10	4	5	1	10
	Vieques	5	.....	2	.....	7	5	2	1	8
	Culebra	.....	.....	1	.....	1	.....	1	.....	1
	District	25	.....	22	4	47	25	18	4	47
4	Humacao	11	.....	11	1	22	11	10	.....	21
	Yabucoa	6	.....	6	1	12	6	5	.....	11
	Maunabo	2	.....	3	1	5	2	2	1	5
	Patillas	4	.....	3	.....	7	4	3	1	8
	District	23	.....	23	3	46	23	20	2	45
5	Caguas	13	4	8	.....	21	9	8	1	18
	Gurabo	4	.....	4	.....	8	4	4	.....	8
	San Lorenzo	6	1	3	.....	9	5	3	.....	8
	Juncos	4	.....	4	.....	8	4	4	1	9
	Aguas Buenas	3	.....	4	.....	7	3	4	.....	7
	District	30	5	23	.....	53	25	23	2	50

TABLE 2.—*Schools and teachers at end of the year*—Continued.

COMMON SCHOOLS—Continued.

School district.	Locality.	Number of graded schools.	Number of double enrollments.	Number of rural schools.	Number of double enrollments.	Total common schools.	Teachers in charge of graded schools.	Teachers in charge of rural schools.	Not in charge of schools.	Total teachers employed.
6	Guayama	15	.....	10	.....	25	15	10	2	27
	Salinas	4	.....	5	.....	9	4	5	.....	9
	Arroyo	4	.....	4	.....	8	4	4	1	9
	Cayey	9	.....	6	.....	15	9	6	2	17
	Cidra	3	.....	3	.....	6	3	3	.....	6
	District	35	.....	28	.....	63	35	28	5	68
7	Aibonito	6	.....	5	.....	11	6	5	1	12
	Comerio	2	.....	8	.....	10	2	8	.....	10
	Barros	4	.....	9	.....	13	4	9	1	14
	Barranquitas	3	.....	5	.....	8	3	5	.....	8
	District	15	.....	27	.....	42	15	27	2	44
8	Coamo	10	.....	10	.....	20	10	10	.....	20
	Juana Diaz	8	.....	22	.....	30	8	22	.....	30
	Santa Isabel	4	.....	7	.....	11	4	7	.....	11
	District	22	.....	39	.....	61	22	39	.....	61
9	Ponce	47	.....	31	.....	78	47	31	4	82
	Penuelas	4	.....	5	.....	9	4	5	.....	9
	District	51	.....	36	.....	87	51	36	4	91
10	Yauco	16	.....	14	3	30	16	11	1	28
	Sabana Grande	3	.....	11	.....	14	3	11	1	15
	Guayanilla	4	.....	8	.....	12	4	8	.....	12
	District	23	.....	33	3	56	23	30	2	55
11	San German	12	.....	18	.....	30	12	18	3	33
	Lajas	4	.....	11	.....	15	4	11	.....	15
	Cabo Rojo	6	.....	14	.....	20	6	14	1	21
	District	22	.....	43	.....	65	22	43	4	69
12	Mayaguez	24	3	22	1	46	21	21	4	46
	Maricao	3	.....	6	.....	9	3	6	.....	9
	Anasco	7	.....	12	1	19	7	11	1	19
	Rincon	2	.....	2	.....	4	2	2	.....	4
	District	36	3	42	2	78	33	40	5	78
13	Aguadilla	14	3	15	3	29	11	12	2	25
	Moca	4	1	7	1	11	3	6	.....	9
	Aguada	4	.....	6	.....	10	4	6	1	11
	Isabela	5	1	6	.....	11	4	6	.....	10
	District	27	5	34	4	61	22	30	3	55
14	Lares	5	.....	19	3	24	5	16	1	22
	San Sebastian	6	.....	17	3	23	6	14	1	21
	Las Marias	4	1	9	1	13	3	8	.....	11
	District	15	1	45	7	60	14	38	2	54
15	Utuado	13	.....	19	.....	32	13	19	.....	32
	Adjuntas	7	.....	7	.....	14	7	7	.....	14
	District	20	.....	26	.....	46	20	26	.....	46
16	Arecibo	24	.....	21	.....	45	24	21	4	49
	Camuy	4	.....	9	.....	13	4	9	1	14
	Quebradillas	3	.....	3	.....	6	3	3	1	7
	Hatillo	3	.....	5	.....	8	3	5	1	9
	District	34	.....	38	.....	72	34	38	7	79
17	Manati	12	.....	15	1	27	12	13	2	27
	Ciales	5	.....	7	.....	12	5	7	1	13
	Morovis	2	.....	7	.....	9	2	7	.....	9
	District	19	.....	29	1	48	19	27	3	49

TABLE 1.—*Schools open, enrollment, and attendance by weeks*—Continued.

COMMON SCHOOLS—Continued.

Week ending—	Graded schools.			Rural schools.		
	Schools open.	Enrollment.	Attendance.	Schools open.	Enrollment.	Attendance.
Second term.						
January 11	521	22,693	20,602	588	26,035	22,490
January 18	520	22,512	20,701	585	26,559	23,324
January 25	524	22,600	20,850	587	26,818	23,867
February 1	521	22,475	20,846	599	27,167	24,450
February 8	523	22,476	20,819	608	27,786	25,161
February 15	525	22,472	20,770	611	27,853	25,026
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March 15	526	22,523	20,901	611	28,063	25,471
March 22	525	22,416	20,829	623	28,541	25,803
Third term.						
April 5	525	22,357	20,629	615	28,204	25,157
April 12	524	22,172	20,488	616	28,087	25,412
April 19	520	22,015	20,267	614	27,848	25,242
April 26	520	21,831	20,196	611	27,987	25,255
May 3	524	21,953	19,916	613	27,912	24,798
May 10	522	21,779	20,081	611	27,705	24,952
May 17	520	21,632	20,065	610	27,702	25,090
May 24	522	21,598	19,175	609	27,507	24,675
May 31	519	21,489	18,737	607	27,295	23,088
June 7	516	21,229	19,805	605	27,197	24,477
June 14	511	21,036	19,579	607	27,057	24,413
June 21	510	20,956	19,945	610	27,215	25,153

TABLE 2.—*Schools and teachers at end of the year.*

COMMON SCHOOLS.

School district.	Locality.	Number of graded schools.	Number of double enrollments.	Number of rural schools.	Number of double enrollments.	Total common schools.	Teachers in charge of graded schools.	Teachers in charge of rural schools.	Not in charge of schools.	Total teachers employed.
1	San Juan	61	.....	19	.....	80	61	19	8	88
	Rio Piedras	12	.....	10	.....	22	12	10	1	23
	District	73	.....	29	.....	102	73	29	9	111
2	Carolina	6	.....	11	.....	17	6	12	1	19
	Trujillo Alto	2	.....	5	.....	7	2	5	.....	7
	Rio Grande	4	.....	11	.....	15	4	11	1	16
	Loiza	4	1	3	.....	7	3	3	1	7
	District	16	1	30	.....	46	15	31	3	49
3	Fajardo	16	.....	13	3	29	16	10	2	28
	Naguabo	4	.....	6	1	10	4	5	1	10
	Vieques	5	.....	2	.....	7	5	2	1	8
	Culebra	.....	.....	1	.....	1	.....	1	.....	1
	District	25	.....	22	4	47	25	18	4	47
4	Humacao	11	.....	11	1	22	11	10	.....	21
	Yabucoa	6	.....	6	1	12	6	5	.....	11
	Maunabo	2	.....	3	1	5	2	2	1	5
	Patillas	4	.....	3	.....	7	4	3	1	8
	District	23	.....	23	3	46	23	20	2	45
5	Caguas	13	4	8	.....	21	9	8	1	18
	Gurabo	4	.....	4	.....	8	4	4	.....	8
	San Lorenzo	6	1	3	.....	9	5	3	.....	8
	Juncos	4	.....	4	.....	8	4	4	1	9
	Aguas Buenas	3	.....	4	.....	7	3	4	.....	7
	District	30	5	23	.....	53	25	23	2	50

TABLE 2.—*Schools and teachers at end of the year*—Continued.

COMMON SCHOOLS—Continued.

School district.	Locality.	Number of graded schools.	Number of double enrollments.	Number of rural schools.	Number of double enrollments.	Total common schools.	Teachers in charge of graded schools.	Teachers in charge of rural schools.	Not in charge of schools.	Total teachers employed.
6	Guayama	15	.....	10	.....	25	15	10	2	27
	Salinas	4	.....	5	.....	9	4	5	.....	9
	Arroyo	4	.....	4	.....	8	4	4	1	9
	Cayey	9	.....	6	.....	15	9	6	2	17
	Cidra	3	.....	3	.....	6	3	3	.....	6
	District	35	.....	28	.....	63	35	28	5	68
7	Aibonito	6	.....	5	.....	11	6	5	1	12
	Comerio	2	.....	8	.....	10	2	8	.....	10
	Barros	4	.....	9	.....	13	4	9	1	14
	Barranquitas	3	.....	5	.....	8	3	5	.....	8
	District	15	.....	27	.....	42	15	27	2	44
8	Coamo	10	.....	10	.....	20	10	10	.....	20
	Juana Diaz	8	.....	22	.....	30	8	22	.....	30
	Santa Isabel	4	.....	7	.....	11	4	7	.....	11
	District	22	.....	39	.....	61	22	39	.....	61
9	Ponce	47	.....	31	.....	78	47	31	4	82
	Penuelas	4	.....	5	.....	9	4	5	.....	9
	District	51	.....	36	.....	87	51	36	4	91
10	Yauco	16	.....	14	3	30	16	11	1	28
	Sabana Grande	3	.....	11	.....	14	3	11	1	15
	Guayanilla	4	.....	8	.....	12	4	8	.....	12
	District	23	.....	33	3	56	23	30	2	55
11	San German	12	.....	18	.....	30	12	18	3	33
	Lajas	4	.....	11	.....	15	4	11	.....	15
	Cabo Rojo	6	.....	14	.....	20	6	14	1	21
	District	22	.....	43	.....	65	22	43	4	69
12	Mayaguez	24	3	22	1	46	21	21	4	46
	Maricao	3	.....	6	.....	9	3	6	.....	9
	Anasco	7	.....	12	1	19	7	11	1	19
	Rincon	2	.....	2	.....	4	2	2	.....	4
	District	36	3	42	2	78	33	40	5	78
13	Aguadilla	14	3	15	3	29	11	12	2	25
	Moca	4	1	7	1	11	3	6	.....	9
	Aguada	4	.....	6	.....	10	4	6	1	11
	Isabela	5	1	6	.....	11	4	6	.....	10
	District	27	5	34	4	61	22	30	3	55
14	Lares	5	.....	19	3	24	5	16	1	22
	San Sebastian	6	.....	17	3	23	6	14	1	21
	Las Marias	4	1	9	1	13	3	8	.....	11
	District	15	1	45	7	60	14	38	2	54
15	Utuado	13	.....	19	.....	32	13	19	.....	32
	Adjuntas	7	.....	7	.....	14	7	7	.....	14
	District	20	.....	26	.....	46	20	26	.....	46
16	Arecibo	24	.....	21	.....	45	24	21	4	49
	Camuy	4	.....	9	.....	13	4	9	1	14
	Quebradillas	3	.....	3	.....	6	3	3	1	7
	Hatillo	3	.....	5	.....	8	3	5	1	9
	District	34	.....	38	.....	72	34	38	7	79
17	Manati	12	.....	15	1	27	12	13	2	27
	Ciales	5	.....	7	.....	12	5	7	1	13
	Morovis	2	.....	7	.....	9	2	7	.....	9
	District	19	.....	29	1	48	19	27	3	49

TABLE 2.—*Schools and teachers at end of the year*—Continued.

COMMON SCHOOLS—Continued.

School district.	Locality.	Number of graded schools.	Number of double enrollments.	Number of rural schools.	Number of double enrollments.	Total common schools.	Teachers in charge of graded schools.	Teachers in charge of rural schools.	Not in charge of schools.	Total teachers employed.
18	Vega Baja	7	1	7	.....	14	6	7	1	14
	Vega Alta	4	.....	3	.....	7	4	3	.....	7
	Toa Alta	3	.....	2	.....	5	3	2	.....	5
	Corozal	2	.....	5	.....	7	2	5	.....	7
	Dorado	2	.....	2	.....	4	2	2	1	5
	District	18	1	19	.....	37	17	19	2	38
19	Bayamon	16	3	26	12	42	13	14	3	30
	Naranjito	1	.....	11	5	12	1	6	.....	7
	Toa Baja	4	1	11	5	15	3	6	1	10
	District	21	4	48	22	69	17	26	4	47
	Total	525	20	614	46	1,139	505	568	63	1,136

TABLE 3.—*Teachers at end of the year.*

COMMON SCHOOLS.

School district.	Locality.	Principals supervising only.	In charge of grades in graded schools.					Special teachers.			Rural teachers.	Total.
			Principals.	Acting principals.	Graded.	English.	Total.	English.	Music and drawing.	Spanish.		
1	San Juan	1	5	.....	49	7	61	3	2	2	19	88
	Rio Piedras	.....	.....	1	11	.....	12	1	.....	.....	10	23
	District	1	5	1	60	7	73	4	2	2	29	111
2	Carolina	.....	1	.....	5	.....	6	1	.....	.....	12	19
	Trujillo Alto	.....	.....	.....	2	.....	2	.....	.....	.....	5	7
	Rio Grande	.....	.....	1	3	.....	4	1	.....	.....	11	16
	Loiza	.....	.....	.....	3	.....	3	1	.....	.....	3	7
	District	.....	1	1	13	.....	15	3	.....	.....	31	49
3	Fajardo	.....	.....	1	14	1	16	1	.....	1	10	28
	Naguabo	.....	.....	.....	4	.....	4	1	.....	.....	5	10
	Vieques	.....	.....	1	4	.....	5	1	.....	.....	2	8
	Culebra	.....	.....	.....	.....	.....	.....	.....	.....	.....	1	1
	District	.....	.....	2	22	1	25	3	.....	1	18	47
4	Humacao	.....	.....	2	6	3	11	.....	.....	.....	10	21
	Yabucoa	.....	.....	1	4	1	6	.....	.....	.....	5	11
	Maunabo	.....	.....	.....	2	.....	2	1	.....	.....	2	5
	Patillas	.....	.....	1	3	.....	4	1	.....	.....	3	8
	District	.....	.....	4	15	4	23	2	.....	.....	20	45
5	Caguas	1	.....	1	8	.....	9	.....	.....	.....	8	18
	Gurabo	.....	.....	1	3	.....	4	.....	.....	.....	4	8
	San Lorenzo	.....	.....	1	4	.....	5	.....	.....	.....	3	8
	Juncos	.....	.....	1	3	.....	4	1	.....	.....	4	9
	Aguas Buenas	.....	.....	.....	2	1	3	.....	.....	.....	4	7
	District	1	.....	4	20	1	25	1	.....	.....	23	50
6	Guayama	.....	.....	2	11	2	15	1	1	.....	10	27
	Salinas	.....	.....	1	3	.....	4	.....	.....	.....	5	9
	Arroyo	.....	1	.....	3	.....	4	1	.....	.....	4	9
	Cayey	.....	.....	1	8	.....	9	2	.....	.....	6	17
	Cidra	.....	.....	.....	3	.....	3	.....	.....	.....	3	6
	District	.....	1	4	28	2	35	4	1	.....	28	68
7	Aibonito	.....	.....	1	5	.....	6	1	.....	.....	5	12
	Comerio	.....	.....	1	1	.....	2	.....	.....	.....	8	10
	Barros	.....	.....	1	3	.....	4	1	.....	.....	9	14
	Barranquitas	.....	.....	1	2	.....	3	.....	.....	.....	5	8
	District	.....	.....	4	11	.....	15	2	.....	.....	27	44

TABLE 3.—*Teachers at end of the year*—Continued.

COMMON SCHOOLS—Continued.

School district.	Locality.	Principals supervising only.	In charge of grades in graded schools.					Special teachers.			Rural teachers.	Total.
			Principals.	Acting principals.	Graded.	English.	Total.	English.	Music and drawing.	Spanish.		
8	Coamo		1		8	1	10				10	20
	Juana Diaz		1		6	1	8				22	30
	Santa Isabel			1	3		4				7	11
	District		2	1	17	2	22				39	61
9	Ponce	1		4	34	7	45	1	2	2	31	82
	Penuelas			1	2	1	4				5	9
	District	1		5	36	8	49	1	2	2	36	91
10	Yauco	1		1	10	4	15			1	11	28
	Sabana Grande			1	2		3				12	15
	Guayanilla			1	2	1	4				8	12
	District	1		3	14	5	22			1	31	55
11	San Germán	1		1	10	1	12	2			18	33
	Lajas			1	2	1	4				11	15
	Cabo Rojo		1		5		6	1			14	21
	District	1	1	2	17	2	22	3			43	69
12	Mayaguez			2	19		21	2	2		21	46
	Maricao			1	2		3				6	9
	Añasco		1		6		7	1			11	19
	Rincón				2		2				2	4
	District		1	3	29		33	3	2		40	78
13	Aguadilla	1			10	1	11	1			12	25
	Moca				2	1	3				6	9
	Aguada			1	3		4	1			6	11
	Isabela			1	2	1	4				6	10
	District	1		2	17	3	22	2			30	55
14	Lares		1		4		5	1			16	22
	San Sebastian		1		5		6	1			14	21
	Las Marias				3		3				8	11
	District		2		12		14	2			38	54
15	Utuado				10	3	13				19	32
	Adjuntas		1		4	2	7				7	14
	District		1		14	5	20				26	46
16	Arecibo			3	15	6	24	2	1	1	21	49
	Camuy			1	3		4	1			9	14
	Quebradillas			1	2		3	1			3	7
	Hatillo			1	2		3	1			5	9
	District			6	22	6	34	5	1	1	38	79
17	Manati		1		10	1	12	2			13	27
	Ciales			1	4		5	1			7	13
	Morovis			1	1		2				7	9
	District		1	2	15	1	19	3			27	49
18	Vega Baja			1	5		6	1			7	14
	Vega Alta			1	2	1	4				3	7
	Toa Alta				2	1	3				2	5
	Corozal				1	1	2				5	7
	Dorado				2		2	1			2	5
	District			2	12	3	17	2			19	38
19	Bayamon	1	2		10	1	13	2			14	30
	Naranjito				1		1				6	7
	Toa Baja			1	2		3	1			6	10
	District	1	2	1	13	1	17	3			26	47
	Total	7	17	47	387	51	502	43	8	7	569	1,136

TABLE 4.—*Teachers, by sex.*

COMMON SCHOOLS.

School district.	Locality.	Graded schools.			Rural schools.			Common schools.		
		Males.	Females.	Total.	Males.	Females.	Total.	Males.	Females.	Total.
1	San Juan	10	59	69	4	15	19	14	74	88
	Río Piedras	4	9	13	7	3	10	11	12	23
	District	14	68	82	11	18	29	25	86	111
2	Carolina	3	4	7	10	2	12	13	6	19
	Trujillo Alto	2	.....	2	4	1	5	6	1	7
	Río Grande	3	2	5	10	1	11	13	3	16
	Loíza	4	.....	4	1	2	3	5	2	7
	District	12	6	18	25	6	31	37	12	49
3	Fajardo	4	14	18	7	3	10	11	17	28
	Naguabo	4	1	5	4	1	5	8	2	10
	Vieques	4	2	6	1	1	2	5	3	8
	Culebra	.....	.....	.....	1	.....	1	1	.....	1
	District	12	17	29	13	5	18	25	22	47
4	Humacao	4	7	11	6	4	10	10	11	21
	Yabucoa	4	2	6	2	3	5	6	5	11
	Maunabo	1	2	3	1	1	2	2	3	5
	Patillas	3	2	5	2	1	3	5	3	8
	District	12	13	25	11	9	20	23	22	45
5	Caguas	6	4	10	5	3	8	11	7	18
	Gurabo	3	1	4	3	1	4	6	2	8
	San Lorenzo	4	1	5	3	.....	3	7	1	8
	Juncos	2	3	5	3	1	4	5	4	9
	Aguas Buenas	1	2	3	4	.....	4	5	2	7
	District	16	11	27	18	5	23	34	16	50
6	Guayama	8	9	17	7	3	10	15	12	27
	Salinas	3	1	4	5	.....	5	8	1	9
	Arroyo	5	.....	5	1	3	4	6	3	9
	Cayey	7	4	11	2	4	6	9	8	17
	Cidra	2	1	3	2	1	3	4	2	6
	District	25	15	40	17	11	28	42	26	68
7	Aibonito	4	3	7	1	4	5	5	7	12
	Comerío	1	1	2	7	1	8	8	2	10
	Barros	4	1	5	9	.....	9	13	1	14
	Barranquitas	3	.....	3	4	1	5	7	1	8
	District	12	5	17	21	6	27	33	11	44
8	Coamo	5	5	10	9	1	10	14	6	20
	Juana Díaz	3	5	8	11	11	22	14	16	30
	Santa Isabel	3	1	4	5	2	7	8	3	11
	District	11	11	22	25	14	39	36	25	61
9	Ponce	7	44	51	10	21	31	17	65	82
	Peñuelas	4	.....	4	4	1	5	8	1	9
	District	11	44	55	14	22	36	25	66	91
10	Yauco	8	9	17	8	3	11	16	12	28
	Sabana Grande	2	1	3	4	8	12	6	9	15
	Guayanilla	1	3	4	7	1	8	8	4	12
	District	11	13	24	19	12	31	30	25	55
11	San Germán	6	9	15	6	12	18	12	21	33
	Lajas	4	.....	4	7	4	11	11	4	15
	Cabo Rojo	5	2	7	12	2	14	17	4	21
	District	15	11	26	25	18	43	40	29	69
12	Mayagüez	9	16	25	9	12	21	18	28	46
	Maricao	2	1	3	6	.....	6	8	1	9
	Anasco	6	2	8	7	4	11	13	6	19
	Rincon	2	.....	2	1	1	2	3	1	4
	District	19	19	38	23	17	40	42	36	78

TABLE 4.—*Teachers, by sex*—Continued.

COMMON SCHOOLS—Continued.

School district.	Locality.	Graded schools.			Rural schools.			Common schools.		
		Males.	Females.	Total.	Males.	Females.	Total.	Males.	Females.	Total.
13	Aguadilla	6	7	13	12	.....	12	18	7	25
	Moca	2	1	3	6	.....	6	8	1	9
	Aguada	1	4	5	6	.....	6	7	4	11
	Isabela	3	1	4	5	1	6	8	2	10
	District	12	13	25	29	1	30	41	14	55
14	Lares	4	2	6	6	10	16	10	12	22
	San Sabastian	4	3	7	8	6	14	12	9	21
	Las Marias	2	1	3	8	.....	8	10	1	11
	District	10	6	16	22	16	38	32	22	54
15	Utuado	11	2	13	15	4	19	26	6	32
	Adjuntas	5	2	7	3	4	7	8	6	14
	District	16	4	20	18	8	26	34	12	46
16	Arecibo	10	18	28	16	5	21	26	23	49
	Camuy	2	3	5	6	3	9	8	6	14
	Quebradillas	3	1	4	3	.....	3	6	1	7
	Hatillo	3	1	4	4	1	5	7	2	9
	District	18	23	41	29	9	38	47	32	79
17	Manati	6	8	14	7	6	13	13	14	27
	Ciales	2	4	6	7	.....	7	9	4	13
	Morovis	1	1	2	7	.....	7	8	1	9
	District	9	13	22	21	6	27	30	19	49
18	Vega Baja	5	2	7	5	2	7	10	4	14
	Vega Alta	3	1	4	3	.....	3	6	1	7
	Toa Alta	1	2	3	2	.....	2	3	2	5
	Corozal	1	1	2	3	2	5	4	3	7
	Dorado	2	1	3	2	.....	2	4	1	5
	District	12	7	19	15	4	19	27	11	38
19	Bayamon	7	9	16	6	8	14	13	17	30
	Naranjito	1	.....	1	4	2	6	5	2	7
	Toa Baja	3	1	4	6	.....	6	9	1	10
	District	11	10	21	16	10	26	27	20	47
	Total	258	309	567	372	197	569	630	506	1,136

TABLE 5.—*Schools, according to number of grades in each, and enrollment.*

COMMON SCHOOLS, GRADED.

School district.	Locality.	One grade only.		Two grades.		Three grades.		Four grades.		Total.	
		Schools.	Pupils.	Schools.	Pupils.	Schools.	Pupils.	Schools.	Pupils.	Schools.	Pupils.
1	San Juan	61	2,102	.....	.....	.....	.....	.....	.....	61	2,102
	Rio Piedras	9	351	3	106	.....	.....	.....	.....	12	457
	District	70	2,453	3	106	.....	.....	.....	.....	73	2,559
2	Carolina	4	176	1	42	1	21	.....	.....	6	239
	Trujillo Alto	.....	.....	1	54	.....	.....	1	42	2	96
	Rio Grande	3	140	1	34	.....	.....	.....	.....	4	174
	Loiza	2	67	1	40	1	35	.....	.....	4	142
	District	9	383	4	170	2	56	1	42	16	651
3	Fajardo	9	423	6	272	.....	.....	.....	.....	15	695
	Naguabo	2	112	2	67	.....	.....	.....	.....	4	179
	Vieques	1	49	3	152	1	32	.....	.....	5	233
	Culebra	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
	District	12	584	11	491	1	32	.....	.....	24	1,107

TABLE 5.—*Schools, according to number of grades in each, and enrollment*—Continued.

COMMON SCHOOLS, GRADED—Continued.

School district.	Locality.	One grade only.		Two grades.		Three grades.		Four grades.		Total.	
		Schools.	Pupils.	Schools.	Pupils.	Schools.	Pupils.	Schools.	Pupils.	Schools.	Pupils.
4	Humacao	11	403							11	403
	Yabucoa	5	191	1	31					6	222
	Maunabo	1	35	1	23					2	58
	Patillas	2	88	2	85					4	173
	District	19	717	4	139					23	856
5	Caguas	12	519			1	41			13	560
	Gurabo	3	133	1	30					4	163
	San Lorenzo	5	217	1	23					6	240
	Juncos	2	104	2	73					4	177
	Aguas Buenas	2	67	1	22					3	89
	District	24	1,040	5	148	1	41			30	1,229
6	Guayama	14	601	1	42					15	643
	Salinas	2	102	2	88					4	190
	Arroyo	2	107	2	101					4	208
	Cayey	4	158	5	200					9	358
	Cidra	1	58	1	54	1	32			3	144
	District	23	1,026	11	485	1	32			35	1,543
7	Aibonito	5	219	1	30					6	249
	Comerio	1	48	1	40					2	88
	Barros	3	110	1	23					4	133
	Barranquitas	2	95			1	37			3	132
	District	11	472	3	93	1	37			15	602
8	Coamo	9	373	1	28					10	401
	Juana Diaz	6	282	2	53					8	335
	Santa Isabel	3	139			1	36			4	175
	District	18	794	3	81	1	36			22	911
9	Ponce	43	2,014	2	80	1	39			46	2,133
	Penuelas	2	105	1	43	1	31			4	179
	District	45	2,119	3	123	2	70			50	2,312
10	Yauco	11	552	5	188					16	740
	Sabana Grande	2	88	1	22					3	110
	Guayanilla	2	93	2	42					4	135
	District	15	733	8	252					23	985
11	San German	10	414	2	52					12	466
	Lajas	2	98	2	56					4	154
	Cabo Rojo	5	223	1	36					6	259
	District	17	735	5	144					22	879
12	Mayaguez	21	829	3	116					24	945
	Maricao	2	90			1	47			3	137
	Anasco	5	229	2	67					7	296
	Rincon	2	51	1	34					3	85
	District	30	1,199	6	217	1	47			37	1,463
13	Aguadilla	12	458	1	38	1	35			14	531
	Moca	3	161	1	29					4	190
	Aguada	3	141	1	36					4	177
	Isabela	4	184	1	40					5	224
	District	22	944	4	143	1	35			27	1,122
14	Lares	1	60	3	157	1	34			5	251
	San Sebastian	3	163	2	103	1	43			6	309
	Las Marias	2	93	1	55	1	44			4	192
	District	6	316	6	315	3	121			15	752
15	Utuado	9	384	2	106	1	36			12	526
	Adjuntas	6	215	1	39					7	254
	District	15	599	3	145	1	36			19	780

TABLE 5.—*Schools, according to number of grades in each, and enrollment*—Continued.

COMMON SCHOOLS, GRADED—Continued.

School district.	Locality.	One grade only.		Two grades.		Three grades.		Four grades.		Total.	
		Schools.	Pupils.	Schools.	Pupils.	Schools.	Pupils.	Schools.	Pupils.	Schools.	Pupils.
16	Arecibo	21	774	3	109					24	883
	Camuy	2	93	1	42	1	38			4	173
	Quebradillas	3	134							3	134
	Hatillo	1	39	1	35	1	29			3	103
	District	27	1,040	5	186	2	67			34	1,293
17	Manati	7	318	4	185	1	45			12	548
	Ciales	4	184					1	26	5	210
	Morovis			1	44			1	41	2	85
	District	11	502	5	229	1	45	2	67	19	843
18	Vega Baja	5	267	2	80					7	347
	Vega Alta	3	135	1	41					4	176
	Toa Alta	2	74	1	40					3	114
	Corozal	1	22	2	81					3	103
	Dorado			1	54	1	53			2	107
	District	11	498	7	296	1	53			19	847
19	Bayamon	12	443	4	141					16	584
	Naranjito			1	43					1	43
	Toa Baja	2	96	2	63					4	159
	District	14	539	7	247					21	786
	Total	399	16,693	103	4,010	19	708	3	109	524	21,520

TABLE 6.—*Total and average enrollment.*

COMMON SCHOOLS.

School district.	Locality.	Total enrollment.			Average enrollment.		
		Graded.	Rural.	Common.	Graded.	Rural.	Common.
1	San Juan	2,919	1,075	3,994	2,259	746	3,005
	Rio Piedras	562	533	1,095	485	398	883
	District	3,481	1,608	5,089	2,744	1,144	3,888
2	Carolina	428	740	1,168	299	530	829
	Trujillo Alto	126	249	375	101	226	327
	Rio Grande	205	727	932	187	538	725
	Loiza	208	206	414	159	147	306
	District	967	1,922	2,889	746	1,441	2,187
3	Fajardo	1,000	837	1,837	767	479	1,246
	Naguabo	241	329	570	198	235	433
	Vieques	332	132	464	261	85	346
	Culebra		47	47		36	36
	District	1,573	1,345	2,918	1,226	835	2,061
4	Humacao	505	711	1,216	442	492	934
	Yabucoa	250	387	637	226	270	496
	Maunabo	81	123	204	64	96	160
	Patillas	227	264	491	170	147	317
	District	1,063	1,485	2,548	902	1,005	1,907
5	Caguas	723	607	1,330	594	437	1,031
	Gurabo	209	195	404	175	135	310
	San Lorenzo	311	198	509	245	110	355
	Juncos	254	314	568	197	197	394
	Aguas Buenas	109	235	344	88	172	260
	District	1,606	1,549	3,155	1,299	1,051	2,350

TABLE 7.—*Average attendance*—Continued.

COMMON SCHOOLS, GRADED—Continued.

School district.	Locality.	Average number taught each day.				Average enrollment for year.
		First term.	Second term.	Third term.	Year.	
8	Coamo	402	388	365	386	421
	Juana Diaz	305	327	309	313	337
	Santa Isabel	144	170	150	154	175
	District	851	885	824	853	933
9	Ponce	1,995	2,000	1,915	1,969	2,132
	Penuelas	155	136	173	156	166
	District	2,150	2,136	2,088	2,125	2,298
10	Yauco	757	741	687	729	767
	Sabana Grande	111	101	101	104	111
	Guayanilla	141	112	131	128	137
	District	1,009	954	919	961	1,015
11	San German	479	431	455	456	475
	Lajas	178	149	152	161	167
	Cabo Rojo	281	259	260	267	274
	District	938	839	867	884	916
12	Mayaguez	879	889	872	880	947
	Maricao	115	137	136	128	135
	Anasco	289	279	275	282	307
	Rincon	86	88	75	83	90
	District	1,369	1,393	1,358	1,373	1,479
13	Aguadilla	606	553	525	563	616
	Moca	143	171	161	157	178
	Aguada	140	149	155	148	163
	Isabela	212	211	205	209	231
	District	1,101	1,084	1,045	1,077	1,188
14	Lares	217	240	224	226	243
	San Sebastian	292	306	265	287	307
	Las Marias	97	169	172	144	167
	District	606	715	661	657	717
15	Utuado	483	482	447	471	527
	Adjuntas	241	236	222	233	263
	District	724	718	669	704	790
16	Arecibo	861	860	815	845	937
	Camuy	177	174	164	172	198
	Quebradillas	107	116	117	113	126
	Hatillo	100	95	98	98	112
	District	1,245	1,245	1,194	1,228	1,383
17	Manati	561	554	528	548	581
	Ciales	210	192	192	198	213
	Morovis	86	78	78	81	89
	District	857	824	798	827	883
18	Vega Baja	317	307	307	311	345
	Vega Alta	157	150	151	153	179
	Toa Alta	102	110	102	104	122
	Corozal	85	96	93	91	103
	Dorado	93	91	94	93	103
	District	754	754	747	752	852
19	Bayamon	570	599	551	572	611
	Naranjito	42	40	39	41	45
	Toa Baja	159	167	142	156	169
	District	771	806	732	769	825
	Total	21,286	20,802	19,906	20,672	22,411

TABLE 7.—*Average attendance*—Continued.

COMMON SCHOOLS, RURAL.

School district.	Locality.	Average number taught each day.				Average enrollment for year.
		First term.	Second term.	Third term.	Year.	
1	San Juan	656	707	660	673	746
	Rio Piedras	346	352	350	349	398
	District	1,002	1,059	1,010	1,022	1,144
2	Carolina	439	472	527	479	530
	Trujillo Alto	197	219	208	207	226
	Rio Grande	526	484	511	508	538
	Loiza	158	120	120	134	147
	District	1,320	1,295	1,366	1,328	1,441
3	Fajardo	327	448	526	430	497
	Naguabo	211	211	232	218	235
	Vieques	72	81	78	77	85
	Culebra	37	30	20	29	36
	District	647	770	856	754	835
4	Humacao	424	474	476	457	492
	Yabucoa	245	260	268	257	270
	Maunabo	76	87	105	93	96
	Patillas	123	141	129	131	147
	District	868	962	978	938	1,005
5	Caguas	391	410	340	380	437
	Gurabo	111	128	120	119	135
	San Lorenzo	78	89	73	91	110
	Juncos	174	190	158	173	197
	Aguas Buenas	134	153	159	148	172
	District	888	970	850	911	1,051
6	Guayama	162	282	338	258	284
	Salinas	203	199	184	195	217
	Arroyo	98	100	156	118	135
	Cayey	224	221	210	219	234
	Cidra	79	76	125	93	110
	District	766	878	1,013	883	980
7	Aibonito	182	181	165	175	202
	Comerio	301	299	319	307	349
	Barros	355	350	336	348	392
	Barranquitas	144	150	180	158	183
	District	982	980	1,000	988	1,126
8	Coamo	331	278	351	321	376
	Juana Diaz	698	932	861	825	945
	Santa Isabel	288	301	262	284	338
	District	1,317	1,511	1,474	1,430	1,659
9	Ponce	1,081	1,264	1,214	1,181	1,293
	Penuelas	177	247	207	208	238
	District	1,258	1,511	1,421	1,389	1,531
10	Yauco	449	500	545	496	523
	Sabana Grande	565	566	506	545	579
	Guayanilla	224	235	287	248	271
	District	1,238	1,301	1,338	1,289	1,373
11	San German	645	664	723	677	724
	Lajas	531	475	495	502	522
	Cabo Rojo	701	661	642	668	700
	District	1,877	1,800	1,860	1,847	1,946
12	Mayaguez	756	945	896	860	970
	Maricao	139	218	231	193	215
	Anasco	374	510	508	460	497
	Rincon	149	151	89	130	143
	District	1,418	1,824	1,724	1,643	1,825

TABLE 7.—*Average attendance*—Continued.

COMMON SCHOOLS, RURAL—Continued.

School district.	Locality.	Average number taught each day.				Average enrollment for year.
		First term.	Second term.	Third term.	Year.	
13	Aguadilla	651	676	649	658	743
	Moca	277	325	346	315	358
	Aguada	247	232	220	233	272
	Isabela	262	276	273	270	303
	District	1,437	1,509	1,488	1,476	1,676
14	Lares	510	791	898	725	808
	San Sebastian	550	688	781	670	780
	Las Marias	178	407	408	325	371
	District	1,238	1,886	2,087	1,720	1,959
15	Utuado	511	706	750	650	748
	Adjuntas	219	294	283	264	312
	District	730	1,000	1,033	914	1,060
16	Arecibo	776	878	849	832	953
	Camuy	256	333	358	213	383
	Quebradillas	118	127	133	126	149
	Hatillo	149	205	208	186	222
	District	1,299	1,543	1,548	1,357	1,707
17	Manati	622	714	706	679	750
	Ciales	235	339	331	298	331
	Morovis	276	293	300	288	322
	District	1,133	1,346	1,337	1,265	1,403
18	Vega Baja	279	334	323	320	354
	Vega Alta	138	161	122	142	168
	Toa Alta	102	101	93	99	110
	Corozal	243	229	254	242	266
	Dorado	120	121	83	108	126
	District	882	946	875	911	1,024
19	Bayamon	820	922	883	872	966
	Naranjito	265	356	346	320	358
	Toa Baja	246	337	321	299	344
	District	1,331	1,615	1,550	1,491	1,668
	Total	21,631	24,706	24,808	23,556	26,413

TABLE 8.—*School-board finances—Receipts and expenditures.*

School district.	Locality.	Cash on hand June 30, 1906.	Receipts by school board treasurers.	Retained by insular treasurer on account of school construction loans.	Retained by insular treasurer in excess of treasurer's bond.	Aggregate resources.	Aggregate payments, including those by insular treasurer.	Cash balance June 30, 1907.	Balance in hand of insular treasurer.
1	San Juan	$2,673.49	$40,992.74			$43,666.23	$36,995.95	$6,670.28	
	Rio Piedras	3,713.38	2,462.54	$1,660.55		7,836.47	4,379.73	3,456.74	
2	Carolina	620.07	2,971.21			3,591.28	2,896.01	695.27	
	Trujillo Alto		651.69			651.69	542.13	109.56	
	Rio Grande	444.34	1,910.23			2,354.57	1,985.51	369.06	
	Loiza		2,414.03			2,414.03	1,558.06	855.97	
3	Fajardo	1,903.78	6,510.96			8,414.74	5,279.93	3,134.81	
	Naguabo	216.56	2,840.31	498.70		3,555.57	2,461.80	1,093.77	
	Vieques	3,593.48	3,643.27	1,200.00		8,436.75	4,107.83	4,328.92	
	Culebra								
4	Humacao	.44	6,702.75	766.22		7,469.41	6,020.94	1,448.47	
	Yabucoa	281.38	2,999.79	1,000.02		4,281.19	3,075.36	1,205.83	
	Maunabo		1,302.86			1,302.86	912.39	390.47	
	Patillas	405.65	2,370.54	121.47		2,897.66	2,340.27	557.39	

TABLE 8.—*School board finances—Receipts and expenditures*—Continued.

School district.	Locality.	Cash on hand June 30, 1906.	Receipts by school board treasurers.	Retained by insular treasurer on account of school construction loans.	Retained by insular treasurer in excess of treasurer's bond.	Aggregate resources.	Aggregate payments including those by insular treasurer.	Cash balance June 30, 1907.	Balance in hand of insular treasurer.
5	Caguas	$680.19	$4,739.81			$5,420.00	$4,266.97	$1,153.03	
	Gurabo		1,664.25			1,664.25	1,101.91	562.34	
	San Lorenzo	9.82	2,077.24			2,087.06	1,428.92	658.14	
	Juncos		2,259.33			2,259.33	1,545.61	713.72	
	Aguas Buenas		1,664.66			1,664.66	1,654.65	10.01	
6	Guayama	336.37	10,939.34		$3,431.05	14,706.76	8,455.59	2,820.12	$3,431.05
	Salinas		4,208.46	$502.35		4,710.81	2,842.45	1,868.36	
	Arroyo		5,278.65	710.01		5,988.66	5,894.14	94.52	
	Cayey	21.31	2,812.28			2,833.59	2,781.36	52.23	
	Cidra		1,089.58			1,089.58	705.57	384.01	
	Aibonito	154.79	1,987.40			2,142.19	1,648.77	493.42	
7	Comerio		811.62	195.76		1,007.38	1,005.11	2.27	
	Barros	(a)	(a)	(a)	(a)	(a)	(a)	(a)	(a)
	Barranquitas		802.36			802.36	591.91	210.45	
8	Coamo	8,038.66	3,273.18	813.09		12,124.93	11,350.66	774.27	
	Juana Díaz	373.75	11,097.20	1,607.24		13,078.19	11,374.11	1,704.08	
	Santa Isabel	1,401.25	3,118.71	854.32		5,374.28	4,372.07	1,002.21	
9	Ponce	2,032.25	18,620.01			20,652.26	17,814.24	2,838.02	
	Penuelas		2,051.86			2,051.86	1,568.99	482.87	
10	Yauco	2,513.73	4,865.34		7,946.49	15,325.56	5,015.20	2,363.87	7,946.49
	Sabana Grande		1,892.94	121.72		2,014.66	1,927.69	86.97	
	Guayanilla		2,405.85			2,405.85	1,755.32	650.53	
11	San German	2,000.63	5,568.35	422.33		7,991.31	6,291.89	1,699.42	
	Lajas	670.88	2,888.74	500.04		4,059.66	3,245.42	814.24	
	Cabo Rojo	559.58	3,794.30			4,353.88	2,904.50	1,449.38	
12	Mayaguez		10,050.45	886.66		10,937.11	8,951.25	1,985.86	
	Maricao	830.09	3,878.30			4,708.39	1,856.39	2,852.00	
	Anasco	13.70	3,753.71	1,213.59		4,981.00	3,542.06	1,438.94	
	Rincon		796.09			796.09	665.35	130.74	
13	Aguadilla	8.06	2,846.49	259.48		3,114.03	2,433.09	680.94	
	Moca		1,607.45			1,607.45	1,012.12	595.33	
	Aguada	518.14	2,096.00	254.07		2,868.21	2,138.10	730.11	
	Isabela		2,089.07	322.04		2,411.11	1,725.54	685.57	
14	Lares	5,601.98	4,262.83	1,175.55		11,040.36	9,856.64	1,183.72	
	San Sebastian	26.74	2,996.42	950.87		3,974.03	2,863.73	1,110.30	
	Las Marias	1,330.75	5,215.79		268.70	6,815.24	2,721.18	3,825.36	268.70
15	Utuado	1,008.17	7,379.86			8,388.03	5,679.69	2,708.34	
	Adjuntas	38.33	2,966.40			3,004.73	1,933.09	1,071.64	
16	Arecibo	17.89	12,890.69	372.78		13,281.36	8,837.77	4,443.59	
	Camuy	24.93	1,413.77	1,016.06		2,454.76	2,074.52	380.24	
	Quebradillas		904.21			904.21	750.26	153.95	
	Hatillo		982.57	825.49		1,808.06	1,364.07	443.99	
17	Manati	247.44	7,401.69	249.17		7,898.30	6,587.96	1,310.34	
	Ciales	(a)	(a)	(a)	(a)	(a)	(a)	(a)	(a)
	Morovis	24.61	1,271.73	135.01		1,431.35	1,314.47	116.88	
18	Vega Baja	871.93	2,331.34			3,203.27	2,327.33	875.94	
	Vega Alta		1,423.31			1,423.31	1,077.51	345.80	
	Toa Alta	.46	1,131.96			1,132.42	921.69	210.73	
	Corozal		1,201.13			1,201.13	789.01	412.12	
	Dorado		1,571.28			1,571.28	1,134.99	436.29	
19	Bayamon	19.51	6,084.44	611.32		6,715.27	6,289.83	425.44	
	Naranjito		607.97			607.97	511.35	96.62	
	Toa Baja		5,294.86	196.94		5,491.80	4,401.09	1,090.71	
	Total	43,228.51	272,134.19	19,442.85	11,646.24	346,451.79	257,859.04	76,946.51	11,646.24

[a] Information for fiscal year 1906-7 incomplete.

TABLE 9.—*School board finances—Expenditures classified.*

School district.	Locality.	Rent of school-houses.	House rent of teachers.	Salaries employees.	Contingent expenses.	School furniture and equipment.	Text-books and school supplies.	Extraordinary expenditures.	Total.
1	San Juan	$13,098.34	$9,304.75	$6,627.36	$334.64	$2,111.43	$18.00	$5,501.43	$36,995.95
	Rio Piedras	576.00	1,070.00	432.48	24.75	139.75	25.00	451.20	2,719.18
2	Carolina	1,029.93	983.17	424.41	37.30	201.92	24.52	194.76	2,896.01
	Trujillo Alto	108.00	288.00	37.13	27.85	8.80	10.00	62.35	542.13
	Rio Grande	556.00	853.34	274.83	54.48	15.33	53.75	177.78	1,985.51
	Loiza	720.00	433.80	128.20	43.14	42.86	14.75	155.31	1,558.06
3	Fajardo	1,187.43	1,363.74	821.41	31.10	332.92	12.08	1,531.25	5,279.93
	Naguabo	765.00	589.18	249.18	17.23	147.01	16.45	179.05	1,963.10
	Vieques	786.00	760.49	619.25	57.94	400.15	12.00	272.00	2,907.83
	Culebra	.....	.....	.....	.....	.....	.....	.....	.....
4	Humacao	1,004.00	1,784.00	1,172.23	82.68	244.88	46.76	920.17	5,254.72
	Yabucoa	412.86	809.66	488.81	39.09	68.18	21.25	235.49	2,075.34
	Maunabo	348.00	289.17	79.42	13.98	111.36	9.71	60.75	912.39
	Patillas	221.90	547.93	225.46	35.74	44.61	15.78	1,127.38	2,218.80
	Caguas	990.32	1,648.57	773.16	42.69	173.60	.....	638.43	4,266.97
5	Gurabo	192.00	500.10	107.63	10.50	91.10	4.00	196.58	1,101.91
	San Lorenzo	576.00	571.77	159.19	39.23	17.60	9.75	55.38	1,428.92
	Juncos	465.00	600.26	133.58	31.15	87.50	19.00	209.12	1,545.61
	Aguas Buenas	795.00	537.00	148.00	17.50	124.15	6.00	27.00	1,654.65
	Guayama	2,402.58	2,258.18	1,206.60	347.59	234.15	55.05	1,951.44	8,455.59
	Salinas	792.00	666.92	249.96	42.90	99.22	20.00	469.10	2,340.10
6	Arroyo	240.00	576.35	299.01	15.88	.....	.....	4,052.89	5,184.13
	Cayey	1,058.00	1,285.33	262.29	34.38	17.00	2.90	121.46	2,781.36
	Cidra	107.10	397.30	81.59	22.35	40.33	6.85	50.05	705.57
7	Albonito	370.00	749.86	252.46	28.00	9.90	3.00	235.55	1,648.77
	Comerio	282.00	352.26	79.03	30.00	15.00	15.00	36.06	809.35
	Barros	(a)	(a)	(a)	(a)	(a)	(a)	(a)	(a)
	Barranquitas	99.00	336.80	86.37	20.76	12.55	3.00	33.43	591.91
8	Coamo	705.60	1,092.40	472.00	43.71	41.23	15.68	8,166.95	10,537.57
	Juana Diaz	1,072.72	1,596.19	926.68	215.88	354.94	48.75	5,551.71	9,766.87
	Santa Isabel	613.00	753.16	361.61	218.61	128.89	22.80	1,419.68	3,517.75
9	Ponce	5,367.81	7,212.75	3,059.13	308.08	445.71	145.86	1,274.90	17,814.24
	Penuelas	542.40	534.88	206.78	26.25	78.94	15.00	164.74	1,568.99
10	Yauco	1,104.33	1,965.54	832.20	129.10	207.16	23.44	753.43	5,015.20
	Sabana Grande	573.00	874.43	171.46	27.80	20.00	4.90	134.38	1,805.97
	Guayanilla	726.40	560.30	162.46	26.50	161.73	3.48	114.45	1,755.32
11	San German	583.00	1,800.00	671.00	110.00	10.29	3.00	2,632.27	5,809.56
	Lajas	432.00	772.00	475.24	121.27	247.00	44.65	653.22	2,745.38
	Cabo Rojo	682.66	1,110.85	543.01	92.63	224.86	36.05	214.44	2,904.50
12	Mayaguez	3,009.00	2,966.51	1,257.69	120.54	102.90	90.70	517.25	8,064.59
	Maricao	327.00	661.79	353.36	95.88	35.05	76.83	306.48	1,856.39
	Anasco	679.20	1,088.42	362.88	39.85	12.26	27.00	118.86	2,328.47
	Rincon	292.00	252.70	31.69	15.81	2.00	5.62	65.53	665.35
13	Aguadilla	288.00	1,467.00	283.51	30.00	6.50	4.00	94.60	2,173.61
	Moca	763.00	419.00	119.98	18.75	51.73	5.10	34.56	1,012.12
	Aguada	361.50	713.48	213.83	26.13	13.28	9.65	546.16	1,884.03
	Isabela	392.00	772.00	102.01	31.06	3.00	2.06	101.37	1,403.50
14	Lares	744.00	1,195.00	865.91	100.20	482.78	11.63	5,281.57	8,681.09
	San Sebastian	447.00	956.75	273.08	30.60	.....	11.98	213.45	1,912.86
	Las Marias	866.33	937.51	307.65	217.78	95.35	48.05	248.51	2,721.18
15	Utuado	1,905.60	1,777.66	720.37	120.56	228.76	32.24	894.50	5,679.69
	Ajuntas	651.00	867.03	186.92	35.72	20.35	26.75	145.32	1,933.09
16	Arecibo	2,110.25	3,548.25	1,362.06	232.80	281.64	50.00	879.99	8,464.99
	Camuy	51.40	573.40	110.78	57.50	86.21	8.01	171.16	1,058.46
	Quebradillas	234.00	431.00	62.71	12.75	6.00	2.80	1.00	750.26
	Hatillo	27.00	427.50	25.65	21.63	13.30	6.50	17.00	538.58
17	Manati	1,678.06	1,764.58	1,161.54	214.54	188.14	25.08	1,306.85	6,338.79
	Ciales	(a)	(a)	(a)	(a)	(a)	(a)	(a)	(a)
	Morovis	438.00	405.00	179.19	16.00	75.97	8.77	56.53	1,179.46
18	Vega Baja	591.00	790.30	296.83	44.20	43.98	14.40	546.62	2,327.33
	Vega Alta	348.00	427.00	95.84	21.50	89.53	3.79	91.85	1,077.51
	Toa Alta	368.00	415.00	111.52	13.64	1.50	5.28	6.75	921.69
	Corozal	240.00	381.33	82.25	25.40	19.45	3.33	37.25	789.01
	Dorado	312.00	362.00	160.55	37.75	124.69	11.00	127.00	1,134.99
19	Bayamon	1,252.00	2,182.33	721.01	102.88	121.26	18.92	1,280.11	5,678.51
	Naranjito	183.96	246.00	28.50	23.19	14.20	8.00	7.50	511.35
	Toa Baja	305.00	525.00	229.96	152.77	700.43	6.85	2,884.14	4,204.15
	Total	60,049.88	74,443.97	33,007.88	4,662.11	8,932.31	1,312.55	56,007.49	238,416.19

[a] Information for fiscal year 1906-7 incomplete.

TABLE 10.—*School board finances—Outstanding floating debt classified.*

School district.	Location.	Rent of school houses.	House rent of teachers.	Salaries of employees.	Contingent expenses.	School furniture and equipment.	Textbooks and school supplies.	Extraordinary expenditures.	Total.
1	San Juan								
	Rio Piedras								
2	Carolina								
	Trujillo Alto								
	Rio Grande								
	Loiza								
3	Fajardo								
	Naguabo								
	Vieques								
	Culebra								
4	Humacao								
	Yabucoa								
	Maunabo								
	Patillas								
5	Caguas								
	Gurabo								
	San Lorenzo								
	Juncos								
	Aguas Buenas	$60.00							$60.00
6	Guayama								
	Salinas								
	Arroyo	50.00							50.00
	Cayey	120.00						$55.00	175.00
	Cidra								
7	Aibonito								
	Comerio	24.00	$89.74	$3.50				1.50	118.74
	Barros	(a)	(a)	(a)	(a)	(a)	(a)	(a)	(a)
	Barranquitas								
8	Coamo			124.08					124.08
	Juana Diaz								
	Santa Isabel								
9	Ponce	103.00	254.64	2.00	$0.75	$2.00	$33.83	66.89	463.11
	Penuelas								
10	Yauco								
	Sabana Grande	117.00						3.00	120.00
	Guayanilla								
11	San German	69.00							69.00
	Lajas		24.00						24.00
	Cabo Rojo								
12	Mayaguez								
	Maricao								
	Anasco								
	Rincon								
13	Aguadilla								
	Moca								
	Aguada								
	Isabela	34.50							34.50
14	Lares	82.00						15.03	97.03
	San Sebastian								
	Las Marias								
15	Utuado								
	Adjuntas				1.00			6.75	7.75
16	Arecibo								
	Camuy								
	Quebradillas								
	Hatillo								
17	Manati								
	Ciales	(a)	(a)	(a)	(a)	(a)	(a)	(a)	(a)
	Morovis								
18	Vega Baja								
	Vega Alta								
	Toa Alta								
	Corozal								
	Dorado								
19	Bayamon					21.70		67.06	88.76
	Naranjito								
	Toa Baja			107.32				372.46	479.78
	Total	659.50	368.38	236.90	1.75	23.70	33.83	587.69	1,911.75

a Information for fiscal year 1906-7 incomplete.

Very respectfully,

ROLAND P. FALKNER,
Commissioner of Education.

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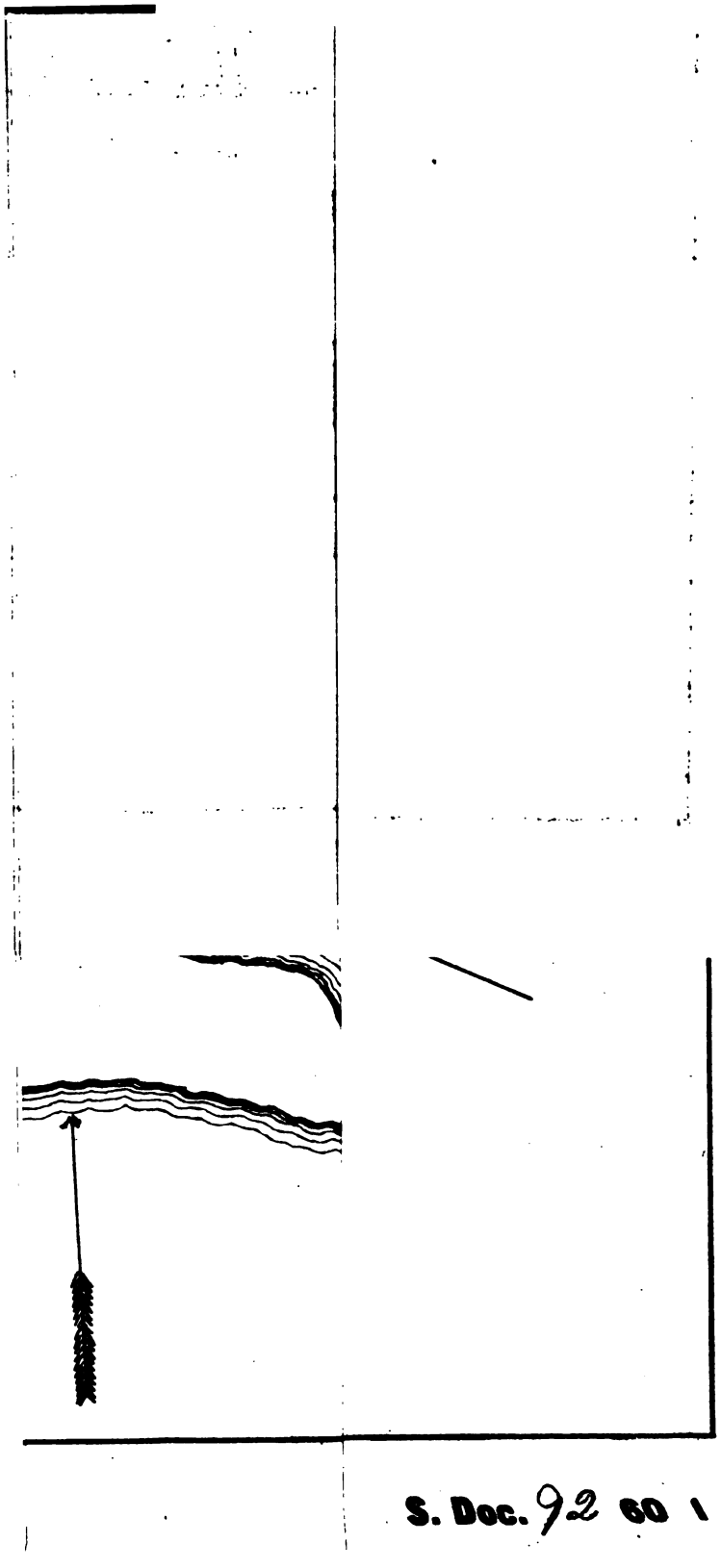

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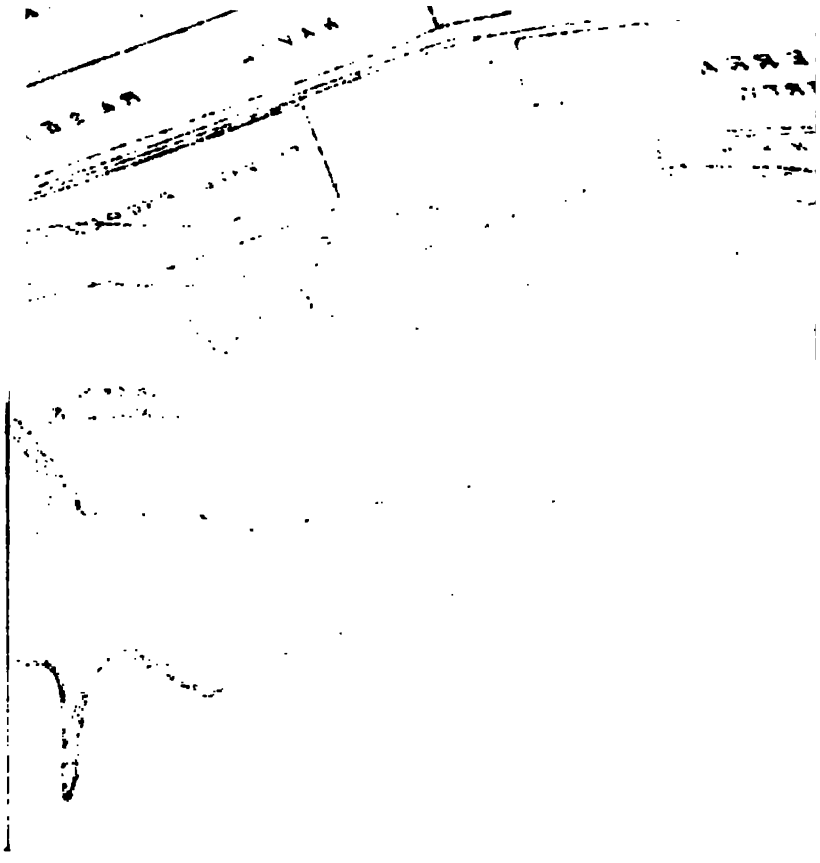
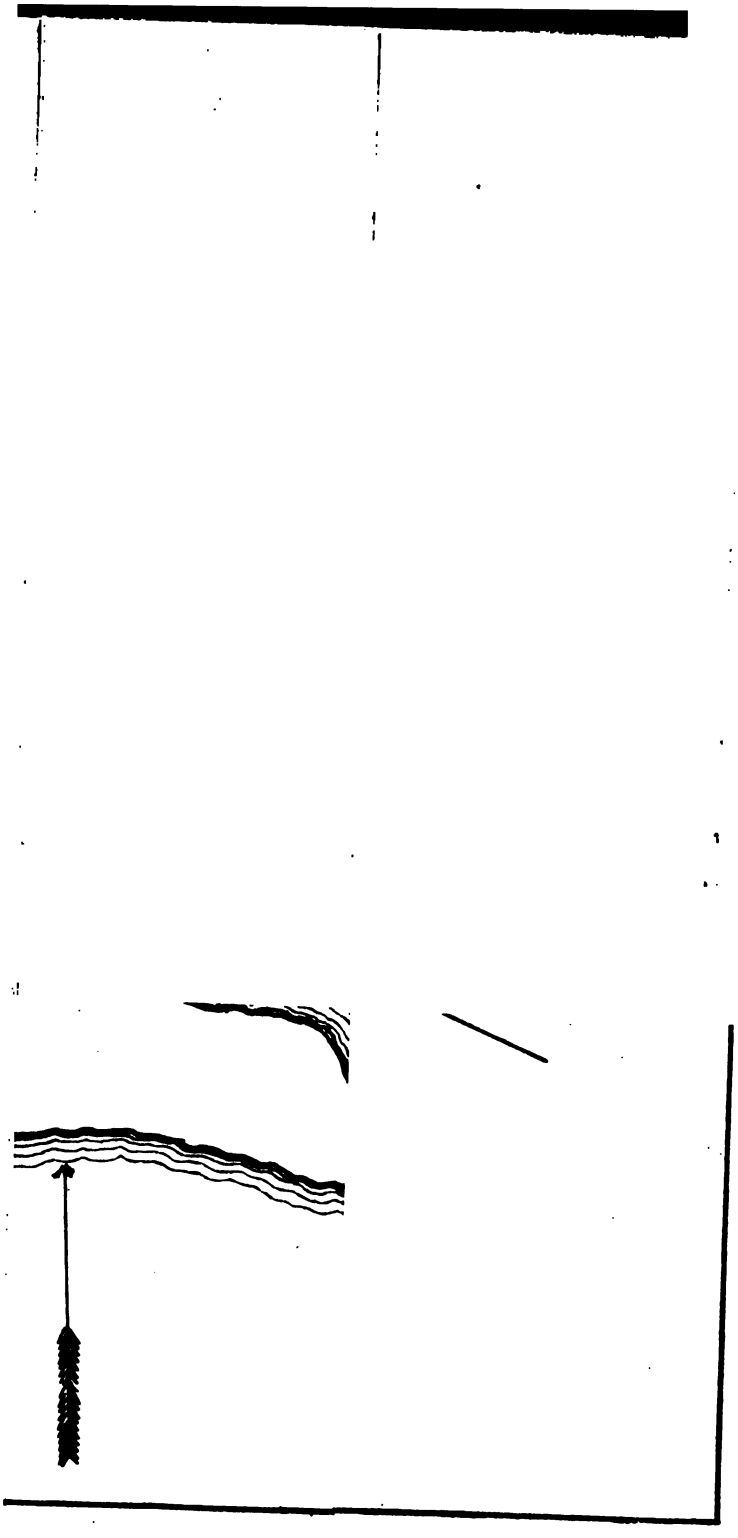


Patillas
Road



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